

IDAHO



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*Handbook for
Electronic Filers of
Individual Income Tax Returns*

Tax Year 1999



Dear Software Developers,

Enclosed is the 1999 record layout for Electronic filing and the Individual income tax instructions.

Idaho implemented additional forms this year that can be part of the electronic record, Forms 49R, 56, 75, and 75 IMV.

LEGISLATIVE CHANGES

Married Taxpayers Filing Jointly

Effective January 1, 1999, the standard deduction is increased by an additional \$150 for married taxpayers filing jointly.

Credit for Contributions to Educational Entities Amended

Effective July 1, 1999, the statute allowing a credit for contributions to educational entities now specifically allows donations to an Idaho university-related research park to qualify for the credit.

Credit for Contributions to Youth and Rehabilitation Facilities Expanded

Donations made on or after January 1, 1999, to the Hope House, Inc. or its foundation will qualify for the credit for contributions to youth and rehabilitation facilities.

Promoter-Sponsored Event Credit

Effective July 1, 1999, an event sponsor or promoter who is appointed to issue temporary sales tax permits is allowed a \$1 credit for each temporary permit he issues during the tax year. To qualify for the credit, the promoter or sponsor must have filed Form ST-124 with the Tax Commission.

Medical Savings Account

Starting January 1, 1999, if the medical savings account transfers to the surviving spouse as the beneficiary, it is treated as if the account belonged to the surviving spouse. The money stays in the account and the spouse can use it to pay his or her medical expenses as well as those of any dependents.

However, if the account transfers to someone other than a surviving spouse, it ceases to qualify as a Medical Savings Account. The person who inherits the account may use it to pay the medical expenses of the deceased person. These expenses must be paid within a year of death. The remaining amount is taxable income to the recipient.

FORM CHANGES

Medical Savings Account Interest

The deduction for interest earned on Idaho medical savings accounts has been moved from Form 39 to Form 40, line 26 and Form 43, line 41.

Idaho Resident-Military Pay

Idaho resident active duty military pay earned outside of Idaho has been moved from Form 39, to Form 43, line 40.

Adoption Expenses

The deduction for adoption expenses has been moved from Form 43 to form 39, Part II, Section A, line 1.

PTIN

The Personal Taxpayer Identification Number (PTIN) is acceptable in place of the Social Security Number (SSN).

E-MAIL

Please let us know what your e-mail address is. It will help in communicating.

IDAHO ELECTRONIC FILING SPECIFICATIONS
VERSION 99.09.09
TABLE OF CONTENTS

INTRODUCTION	3
CONTACT PERSON.....	3
FILING CRITERIA	4
ACKNOWLEDGMENT OF IDAHO ELECTRONIC RETURN	5
➤ HOW TRANSMITTERS SIGN UP FOR THE IDAHO ACKNOWLEDGMENT SYSTEM	5
RESOLUTION PROCESS NON-RECEIPT OF IDAHO ACKNOWLEDGMENT RECORD	6
TESTING PROCEDURES.....	7
GENERIC AND UNFORMATTED RECORD.....	7-8
CHARACTER SETS - ALLOWABLE ENTRIES.....	9 -10
GENERIC RECORD LAYOUT FOR FORM 40.....	11
EDITS AND CROSS CHECKS FOR IDAHO FORM 40.....	22
TAX RATE SCHEDULE FOR FORM 40.....	24
GENERIC RECORD LAYOUT FOR FORM 43.....	25
EDITS AND CROSS CHECKS FOR IDAHO FORM 43.....	38
TAX RATE SCHEDULE FOR FORM 43.....	39
UNFORMATTED RECORDS	40
FORM 49 IDAHO INVESTMENT TAX CREDIT.....	40
FORM 49-C SCHEDULE OF CREDIT CARRYOVER.....	43
FORM CG IDAHO CAPITAL GAINS DEDUCTION	47
* FORM 56 IDAHO INDIVIDUAL NET OPERATING LOSS COMPUTATION.....	51
* FORM 49R RECAPTURE OF IDAHO INVESTMENT TAX CREDIT.....	56

* FORM 75	IDAHO FUELS USE REPORT.....	60
* FORM 75-IMV	IDAHO FUELS TAX REFUND WORKSHEET.....	63

ATTACHMENTS:

- A - IDAHO DECLARATION FORM (ID-8453)
- B - ACKNOWLEDGMENT FOR RECORD LAYOUT
- C - INSTRUCTIONS FOR PERMANENT BUILDING FUND
- D - IDAHO PAYMENT VOUCHER (ID-8490)
- E - StAck TRANSMITTER PROFILE FORM
- F - INDIVIDUAL INCOME TAX INSTRUCTIONS

* *NEW FORMS ADDED THIS YEAR*

INTRODUCTION

This publication outlines the communication procedures, transmission formats, character sets, validation criteria and reject codes for filing individual income tax returns as part of the Federal State Electronic Filing program between the Internal Revenue Service (IRS) and the State of Idaho.

The material in this publication will provide software developers the necessary information for capturing and formatting Idaho income tax data and the associated federal information required as part of an Idaho return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in developing the Idaho return. See IRS Publication 1346. *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns* and Publication 1345. *Handbook for Electronic Filers of Individual Income Tax Returns*.

The *Idaho Electronic Filer Handbook* provides filers and transmitters with the procedural aspects of filing an Idaho return jointly with the taxpayers federal return.

CONTACT PERSONNEL

Coordinator - Dawn Glazier
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208-334-7822
208-334-7650 (FAX)

Technical Assistance - Steve Thimsen
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208-334-7569
208-334-4625 (FAX)

Testing Problems - Robin Allen
rallen@tax.state.id.us

208-334-7783
208-334-7650 (FAX)

WHO CAN FILE ELECTRONICALLY

Idaho will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Idaho. The following is a list of returns acceptable for electronic filing.

1. Form 40 & 43
2. Schedule 39, CG, 49, 49C, 49R, 56, 75 & 75IMV
3. Refund Returns, Balance Due Returns & Direct Deposit

EXCLUSIONS FROM IDAHO ELECTRONIC FILING

For Tax Year 1999, there are some restrictions for filing an Idaho electronic return. These are as follows:

1. Non-calendar year filers
2. Prior Year Returns
3. Amended or Corrected Returns
4. Married filing separate returns.
5. Returns for Deceased Taxpayers or Spouse.
6. Returns claiming credit for taxes paid to other states

➤ *NOTE:* These are over and above the IRS restrictions listed in Publication 1345.

ACKNOWLEDGMENT OF IDAHO ELECTRONIC RETURN

PURPOSE OF IDAHO ACKNOWLEDGMENT

The Idaho Acknowledgment system is designed to inform transmitters that the Idaho return data has been retrieved and is being processed by the Idaho State Tax Commission. The Idaho Acknowledgment is a separate system from the Federal Acknowledgment.

DESIGN FOR IDAHO ACKNOWLEDGMENT SYSTEM

Depending upon the services provided by each software developer we suggest that developers incorporate the following instructions under either Option 1 or Option 2 as appropriate within their software documentation to their customers.

Option 1 - Customers are required to establish an account with StAck

Since you are required to directly access the centralized state acknowledgment system (StAck) to retrieve your state acknowledgments you are required to register with the new service provider.

➤ HOW TO REGISTER

You can call the Centralized State Acknowledgment System (StAck) Help Desk at 828-349-5750 to request an application (or you can use the enclosed Centralized State Acknowledgment System (StAck) Transmitter Profile form). Then mail it (or fax it to (828-349-5745).

You may also register with the new service provider through the following: www.state-ack.net

Option 2 - A third-party service provider will retrieve state acknowledgments on their behalf from StAck

Since your state acknowledgments will be retrieved on your behalf you will not be required to register with the new service provider. You should refer to the instructions provided in your software documentation for information on accessing your state acknowledgments.

Under normal processing conditions the Idaho acknowledgment file should be available to a transmitter within two (2) working days of the time he receives the federal acknowledgment from the Internal Revenue Service. Transmitters who transmit for Electronic Return Originators and Prepares must notify them at the time of receipt of the Idaho acknowledgment.

RETURNS RECEIVED AT THE IDAHO STATE TAX COMMISSION

The Acknowledgment Record will inform the Transmitter that the return was received by the State of Idaho. It will not indicate whether any errors were identified.

RESOLUTION PROCESS NON-RECEIPT OF IDAHO ACKNOWLEDGMENT RECORD

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained an Idaho state return prior to contacting the Idaho State Tax Commission.

CONTACT THE IDAHO STATE TAX COMMISSION IF:

1. Idaho Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than two work days ago and no Idaho Acknowledgment records have been received for the same tax returns.
3. Acknowledgment records have been received for a Transmission day which follows a day for which no Records were received. (i.e. received acknowledgment records for Wednesday, but not for Tuesday.)

WHO TO CONTACT

To check on the status of an Idaho Acknowledgment Record contact:
Idaho State Tax Commission at (208) 334-7783.

Have the following information available when making the call:

Electronic Filer ID Number (EFIN)
Primary SSN
Transmission Date
Date of IRS Acknowledgment Record
Contact Name and Phone Number

IDAHO TESTING

Idaho requires all software developers to test with the Idaho State Tax Commission. State testing begins after successfully completing IRS testing. To facilitate testing, the commission has generated test cases based on the IRS PATS test example. The social security numbers, names and addresses have been altered and Idaho specifics added. The test package will detail the conditions and acceptance procedures. In general, the Idaho State Tax Commission will notify you as soon as possible of acceptance or if problems exist with your test cases. Software Developers must send at least one error free transmission to the Idaho State Tax Commission. Each transmission must contain all test cases.

The preparers are not required to test, however, the Idaho State Tax Commission will accept and process any tests received. Consult the Idaho Electronic Filing Test Package for more information.

GENERIC AND UNFORMATTED RECORD

The IRS defines two record types for state collection of income tax data as part of the Federal State Electronic Filing program. The generic record is a specific formatted record layout which defines each fields characteristics. In the generic record, Idaho captures the state return. The unformatted records consist of nine (9) occurrences, each with 4853 characters (60 lines with 80 characters each).

GENERIC RECORD

Header Section contains identifying information for the return including the Declaration Control Number (DCN) assigned to the return. This is the same DCN assigned to the Federal Return.

State Preparer/Transmitter Section Idaho is utilizing this section of the record for capturing Idaho return preparation information.

Entity Section this section provides name and address information. Idaho requires the exact data in these fields as are stored in the federal return. However, reformatting is required due to field length differences. The IRS character specifications and editing requirements apply to these fields as defined for the federal return.

Consistency Fields the IRS provides based consistency fields and checks. If an entry is significant, it will be compared to the federal return. If it does not match, the returns (both federal and state) will be rejected. The record layout lists the corresponding federal field.

Alphanumeric Fields the generic record provides five (5) fields, each 80 characters in length for states to define additional data fields. The record layout shows (for each field used) how the 80 character field is broken down into individual data fields.

Signed Numeric Money Fields this section contains 116 fields, each 12 characters in length for the storing of money fields. In this section, Idaho captures the Idaho Forms 40, 43, 49, 49C, 49R, 56, 75, 75IMV and CG. For the majority of Idaho returns, these are the parts of the forms used by Idaho taxpayers.

Record Terminus Section the 1-character field with a value of “#” to indicate the end of the generic record.

UNFORMATTED STATE RECORDS

The Unformatted State Records Section will be utilized for the capture of the federal return.

In defining the requirements for the unformatted records, Idaho adheres to the following principles:

1. Idaho is requiring the complete federal return.
2. Idaho utilizes the federal field number for data defined by the IRS.
3. Idaho is storing the data in the same method as the IRS, with the data being preceded by the field number. The Idaho portion of federal data should be identical to the IRS data with the exception of eight characters. The following state record characters should be substituted for the corresponding IRS values.

The characters are:

..... IDAHO

IRS Character	Substitution Characters	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

The federal data may be formatted using the IRS’ formatting requirements for variable length records, or the IRS’ formatting requirements for fixed length records. A flag (Field name: Federal Data Included Flag) in an alphanumeric field # 300 will indicate the format utilized.

The values are:

- ‘V’ - Variable Format
- ‘F’ - Fixed Format

The IRS Summary Record does not have to be placed in the unformatted state record. If it is included, it will not be edited or processed by the Idaho State Tax Commission.

As Idaho is capturing the federal forms and schedules intact (as formatted for the IRS) there is the chance that not all of the data can be stored in the unformatted records. If storing of the federal data requires more space than available in the (9) unformatted records, the Idaho return is not eligible for electronic filing.

CHARACTER SETS - ALLOWABLE ENTRIES

Idaho follows the IRS requirements for field character specifications. All IRS fields captured for Idaho would be formatted identically to the IRS format.

The following descriptions of fields have been extracted from IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 1999).

ALPHA (A) A - Z Upper case alpha characters only

NUMERIC Values 0 - 9, Right-justified, zero-filled

1. *Money Fields* All money fields are 12 Characters: 11 numeric followed by negative sign (-) if a negative entry. If positive entry the last position would be blank. All money entries are whole dollars (no cents).

Significant (not all zeros) Right justified, zero filled. Non-significant, blank filled. No dollar signs, commas, periods or other non-numeric characters would be inserted into the field.

2. *Percentage Fields* 5 numeric, left justified, zero-filled. Decimal points entered - assumed to be between the left-most and second left-most position.

Example: 25.32% = 02532, 105% = 10500
If less than 100% = preceded with a zero.

EXCEPTION: *Ratio* 5 numerics, no leading zero. No decimal points entered - assumed to precede left-most position.

Example: 65.987% = 65987

3. *EIN*(Employer ID Numbers) e.g. on Schedules C and F should be blank if there is no number.
4. *Zip Code* Should be left justified. If there are only 5 zip code characters, the 7 remaining digits must be zero filled. If the 3 digit Bar Code Delivery Point is not present, left justify the Zip Code and Zip + 4 and zero fill remainder.
5. *Other Numerics* If present: all numeric , right justified, zero-filled. If not present: ZERO-fill, UNLESS OTHERWISE SPECIFIED IN THE RECORD LAYOUT FOR THAT FIELD.
6. *Dates* M=month. D=day. Y=year. Format will depend on field size (either MMYYYY or MMDDYYYY). If date is not known or covers various dates, enter zeros.

ALPHANUMERICS A - Z (upper case). 0 - 9

State fields which are identical to a corresponding federal field would follow the same usage of special characters as outlined in Publication 1346.

For instance, name and address fields on the Idaho form must be identical to the federal return. The usage of special characters on the Idaho return is limited to what is allowed by the IRS.

ELECTRONIC FILING
IDAHO STATE TAX COMMISSION
GENERIC RECORD LAYOUT FOR FORM 40

FIELD	IDENTIFICATION	LENGTH	DESCRIPTION
	Byte Count, Page 1	4	"2397" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
000	Record ID	26	Value "StbbnnnnbbccPG01bsssssssss" (nnnn = Form # "0001") (cc = Form Occur. "01") (sssssssss = Prime SSN)
IRS 010	State Code	2	Value "ID"
IRS 011	City Code	2	NO ENTRY
IRS 020	Declaration Control Number	14	Numeric (same as IRS)
IRS 023	Return Sequence Number	16	Numeric
IRS 024	State-Return-Indicator	1	Numeric
IRS 025	State-Return-Flag	1	Numeric
IRS 030	State-Routing Transit Number	9	Numeric
IRS 035	State-Deposit Account Number	17	Alphanumeric
IRS 040	State-Checking Account	1	Alphanumeric Values "X" or " "
IRS 048	State-Savings Account	1	Alphanumeric Values "X" or " "

IRS 049	Online State Return	1	Alphanumeric Value "O" = Online
IRS 050	State Numeric Area	27	Numeric
IDTC	.10 Preparer SSN/PTIN	9	Alphanumeric (byte 01-09)
IDTC	.20 Preparer EIN	9	Numeric (byte 10-18)
IDTC	.30 Preparer ZIP	5	Numeric (byte 19-23)
IDTC	.40 Preparer ZIP+4	4	Numeric (byte 24-27)
IRS 052	State Alphanumeric Area	93	Alphanumeric
IDTC	.10 Mailbox ID	5	Alphanumeric
IDTC	.20 Preparer Firm Name	35	Alphanumeric
IDTC	.30 Preparer Address	30	Alphanumeric
IDTC	.40 Preparer City	20	Alphanumeric
IDTC	.50 Preparer State	2	Numeric
IDTC	.60 Preparer Self-Empl Ind	1	Alphanumeric
IRS 055	Spouse SSN	9	Numeric
IRS 060	Name Line 1	35	Alphanumeric
IDTC	.10 Prime Last Name	32	
IDTC	.20 Suffix	3	
IRS 065	Name Line 2	35	Alphanumeric
IDTC	.10 Spouse Last Name	32	
IDTC	.20 Suffix	3	
IRS 070	Name Line 3	35	Alphanumeric
IDTC	.10 Prime First Name	16	Alpha (byte 01-16)
IDTC	.20 Prime Middle Init.	1	Alpha (byte 17)
IDTC	.30 Spouse First Name	16	Alpha (byte 18-33)
IDTC	.40 Spouse Middle Init.	1	Alpha (byte 34)
		1	NOT USED (byte 35)
IRS 075	Address Line 1	35	Alphanumeric
IDTC	.10 Home Address (no., street)	30	Alphanumeric
		5	NOT USED
IRS 080	Address Line 2	35	NOT USED

IRS 085	City	22	Alphanumeric
IDTC	.10 City	20	Alphanumeric
		2	NOT USED
IRS 090	City Code	5	NO ENTRY
IRS 095	State	2	Alphanumeric
IRS 100	Zip Code	12	Numeric
IDTC	.10 Zip Code	5	Numeric (byte 01-05)
	.20 Zip Code Extension	4	Numeric (byte 06-09)
	.30 Delivery Point Bar Code Loc	3	Numeric (byte 10-12)
IRS 105	County	20	NO ENTRY
IRS 110	County Code	5	NO ENTRY
IRS 115	Telephone Number	12	Alphanumeric <i>Example:</i> 208-334-7569
IRS 150	Federal Filing Status	1	Numeric Valid Codes 1,2,4,5
IRS 155	Total Federal Exemptions	2	Numeric <i>Note:</i> Valid Range 00-99
IRS 160	Wages, Salaries, Tips	12	Optional Entry
IRS 165	Taxable Interest	12	Optional Entry
IRS 170	Tax Exempt Interest	12	Optional Entry
IRS 175	Dividends	12	Optional Entry
IRS 180	State Refund	12	Optional Entry

IRS 185	Taxable Social Security Benefit	12	Optional Entry
IRS 190	Keogh Plan & SEP Deductions	12	Optional Entry
IRS 195 Line #9	Adjusted Gross Income	12	Numeric
IRS 200	Standard/Itemized Deductions	12	Optional Entry
IRS 205	EIC Claimed	12	Optional Entry
IRS 300	Alphanumeric Field 1	80	
IDTC	.010 Software Developer Code	10	Alpha (byte 01-10)
IDTC	.020 Paid Preparer Name	31	Alpha (byte 11-41) 1040 Seq. 1340
IDTC	.030 Preparer Phone #	10	Alpha (byte 42-51)
IDTC	.040 Non Paid Preparer	13	Alpha (byte 52-64) 1040 Seq. 1330
IDTC	.050 Preparer State EIN	16	Alpha (byte 65-80)
IRS 305	Alphanumeric Field 2	80	
❖IDTC	.060	3	NO ENTRY
❖IDTC	.070 Label Box	1	Numeric (byte 4) Values: 0 for No 1 for Yes
IDTC Line #6a	.080 Regular Exemption	1	Numeric (byte 5)
IDTC Line #6b	.090 Children Exemptions	2	Numeric (byte 6-7)
IDTC Line #6c	.100 Other Exemptions	2	Numeric (byte 8-9)
IDTC Line #7	.110 Prime Campaign Fund	1	Numeric (byte 10) Values: 0 for No 1 thru 7 for Yes

IDTC Line #8	.120 Spouse Campaign Fund	1	Numeric (byte 11) Values: 0 for No 1 thru 7 for Yes
IDTC Line #31a	.130 Prime Over 65 Indicator	1	Numeric (byte 12) Values: 0 for No 1 for Yes
IDTC Line #31a	.140 Spouse Over 65 Indicator	1	Numeric (byte 13) Values: 0 for No 1 for Yes
IDTC Line #31b	.150 Prime Blind Indicator	1	Numeric (byte 14) Values: 0 for No 1 for Yes
IDTC Line #31b	.160 Spouse Blind Indicator	1	Numeric (byte 15) Values: 0 for No 1 for Yes
IDTC Line #31c	.170 Claimed Dependent Indicator	1	Numeric (byte 16) Values: 0 for No 1 for Yes
IDTC Line #52	.180 DPA Indicator	1	Numeric (byte 17) Values: 0 for No 1 for Yes
IDTC	.190 Required to File Individual (See Instructions)	1	Numeric (byte 18) Values: 0 for No 1 for Yes
IDTC	.200 Penalty MSA Ind	1	Numeric (byte 19) Values: 0 for No 1 for Yes
❖IDTC Schedule 39	.210 Desc. of Other Subtractions Section C Line #5	30	Alphanumeric (byte 20-49)
IDTC	.220 Form Code	1	Alphanumeric (byte 50) Value: "A" for Form 40
<hr/>			
IRS 310	Alphanumeric Field 3	80	
<hr/>			
IRS 315	Alphanumeric Field 4	80	
<hr/>			
IRS 320	Alphanumeric Field 5	8	

IRS 350	Numeric Field 1 Amount Remitted	12	NO ENTRY
IRS 355 Line #10	Numeric Field 2 NOL Carryforward	12	Numeric
IRS 360 Line #11	Numeric Field 3 Capital Loss Carry Out of Id	12	Numeric
IRS 365 Line #12	Numeric Field 4 Nontaxable Interest and Dividends	12	Numeric
IRS 370 Line #13	Numeric Field 5 Other Additions	12	Numeric
❖IRS 375 Line #15	Numeric Field 6 Idaho NOL Carryforward	12	Numeric
IRS 380 Line #16	Numeric Field 7 St Income Tax Refund From Federal	12	Numeric
IRS 385 Line #17	Numeric Field 8 Interest from U.S. Government obligations	12	Numeric
IRS 390 Line #18	Numeric Field 9 Insulation	12	Numeric
IRS 395 Line #19	Numeric Field 10 Alternative Energy	12	Numeric
IRS 400 Line #20	Numeric Field 11 Child/Dependent Care	12	Numeric
IRS 405 Line #21	Numeric Field 12 Retirement benefits deduction	12	Numeric

IRS 410 Line #22	Numeric Field 13 Social Security Railroad Benefits	12	Numeric
IRS 415 Liner #23	Numeric Field 14 Technological Equipment Donation	12	Numeric
IRS 420 Line #24	Numeric Field 15 Idaho Capital Gains Deduction	12	Numeric
IRS 425 Line #25	Numeric Field 16 Adoption Expenses	12	Numeric
❖IRS 430 Line #26	Numeric Field 17 Idaho Medical Savings Account Contributions and Interest	12	Numeric LIMITATIONS APPLY (\$2,401) Single (\$4,300) Joint
IRS 435 Line #27	Numeric Field 18 Other Subtractions	12	Numeric
IRS 440 Line #29	Numeric Field 19 Total Adjusted Income	12	Numeric
IRS 445 Line #32	Numeric Field 20 Itemized Deductions	12	Numeric
IRS 450 Line #33	Numeric Field 21 State Income Tax in Itemized Deduction	12	Numeric
IRS 455 Line #35	Numeric Field 22 Standard Deduction	12	Numeric
IRS 460 Line #37	Numeric Field 23 Exemptions	12	Numeric
IRS 465 Line #38	Numeric Field 24 Taxable Income	12	Numeric

IRS 470 Line #39	Numeric Field 25 Tax	12	Numeric
IRS 475 Line #40	Numeric Field 26 Tax Paid Other States	12	NO ENTRY
IRS 480 Line #41	Numeric Field 27 Educational Contributions	12	Numeric LIMITATIONS APPLY (20% of the tax on line 39, or \$50 single, \$100 joint)
IRS 485 Line #42a	Numeric Field 28 Investment Tax Credit Earned	12	Numeric
IRS 490 Line #42b	Numeric Field 29 Investment Tax Credit Allowed	12	Numeric
IRS 495 Line #43	Numeric Field 30 Rehabilitation Contrib.	12	Numeric LIMITATIONS APPLY (20% of the tax on line 39, or \$100 single, \$200 joint)
IRS 500 Line #44	Numeric Field 31 Post Consumer Waste Credit	12	Numeric LIMITATIONS APPLY (30,000)
IRS 505 Line #45	Numeric Field 32 Natural Resources Conservation Credit	12	Numeric LIMITATIONS APPLY (2,000)
❖IRS 510 Line #46	Numeric Field 33 Promoter-Sponsored event Credit	12	Numeric
❖IRS 515 Line #49	Numeric Field 34 Special Fuels Tax Due	12	Numeric
IRS 520 Line #50	Numeric Field 35 Sales/Use Tax	12	Numeric

❖IRS 525 Line #51	Numeric Field 36 Tax from Recapture of Investment Tax Credit	12	Numeric
IRS 530 Line #52	Numeric Field 37 Permanent Building Fund (See Instructions)	2	Numeric
IRS 535 Line #53	Numeric Field 38 Total Tax	12	Numeric
IRS 540 Line #54	Numeric Field 39 Nongame Wildlife Conservation Fund	12	Numeric
IRS 545	Numeric Field 40	12	No Entry
IRS 550 Line #55	Numeric Field 41 Children's Trust Fund	12	Numeric
IRS 555 Line #57	Numeric Field 42 Grocery Credit	12	Numeric Line 58=Line 6d X \$15.00
IRS 560 Line #58	Numeric Field 43 Additional Grocery Credit	12	Numeric Line 59 must = Line 31a X \$15.00
IRS 565 Line #59	Numeric Field 44 Old age home credit, or developmentally Disabled	12	Numeric LIMITATIONS APPLY
❖IRS 570 Line #60a	Numeric Field 45 Special Fuels Tax Refund	12	Numeric
❖IRS 575 Line #60b	Numeric Field 46 Gasoline Tax Refund	12	Numeric
IRS 580 Line #61	Numeric Field 47 Idaho Income Tax Withheld	12	Numeric

IRS 585 Line #62	Numeric Field 48 Form 51 Payments	12	Numeric
IRS 590 Line #64	Numeric Field 49 Tax Due	12	Numeric
IRS 595 Line #65a	Numeric Field 50 Penalty	12	Numeric
IRA 600 Line #65b	Numeric Field 51 Interest	12	Numeric
IRS 605 Line #66	Numeric Field 52 Total Due	12	Numeric
IRS 610 Line #67	Numeric Field 53 Overpaid	12	Numeric
IRS 615 Line #68	Numeric Field 54 Amount to be Refunded	12	Numeric
IRS 620 Line #69	Numeric Field 55 Amount to be applied to 2000 taxes	12	Numeric
IRS 625 Sched 39	Numeric Field 56 SECTION B LINE 2 Railroad Retirement Benefits	12	Numeric
IRS 630 Sched 39	Numeric Field 57 SECTION B LINE 3 Social Security Retirement Benefits	12	Numeric
IRS 635 Sched 39	Numeric Field 58 SECTION B LINE 5 Retirement Annuity included in Federal	12	Numeric
IRS 640 Sched 39	Numeric Field 59 SECTION B LINE 6 Smaller of line 4 or 5	12	Numeric
IRS 645	Numeric Field 60	12	NO ENTRY

IRS 650	Numeric Field 61	12	NO ENTRY
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IRS 655	Numeric Field 62	12	NO ENTRY
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IRS 660 Sched 39	Numeric Field 63 SECTION C LINE 1 Maintaining Home for Aged	12	Numeric
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❖ IRS 665 Sched 39	Numeric Field 64 SECTION C LINE 2 Idaho Lottery Winnings	12	Numeric
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❖ IRS 670 Sched 39	Numeric Field 65 SECTION C LINE 3 Income Earned on Reservation	12	Numeric
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❖ IRS 675 Sched 39	Numeric Field 66 SECTION C LINE 4 Other Subtractions	12	Numeric
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IRS FIELDS 680 THROUGH 925 ARE OMITTED, AS THERE ARE NO ENTRY FIELDS ON THIS FORM.

IDAHO INDIVIDUAL INCOME TAX RETURN

1999

• A R F W M

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____, 2000

Use IDAHO label. Otherwise, please print or type.	Your first name and initial 070.10 070.20	Last name 060.10	Your Social Security Number
	If a joint return, spouse's first name and initial 070.30 070.40	Last name 065.10	Spouse's Social Security Number 055
	Address (number, street and apartment number) 075		▲ IMPORTANT! ▲ You must enter your SSN(s) above.
	City, State and Zip Code 085 095 100		

If you and your tax preparer need Idaho income tax forms and instructions mailed to you next year, check the box. ☐

FILING STATUS	1 <input type="checkbox"/> Single	EXEMPTIONS	6a <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Enter number of boxes checked
	2 <input type="checkbox"/> Married filing joint return (even if only one had income)		Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a.	080
	3 <input type="checkbox"/> Married filing separate return		b Number of your dependent children from federal form	090
	4 <input type="checkbox"/> Head of household		c Number of other dependents from federal form	100
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child		d Add lines 6a, b and c	

ATTACH STATE W-2 COMES HERE	IDAHO ELECTION CAMPAIGN FUND	American Heritage	Democratic	Libertarian	Natural Law	Reform	Republican	No specific party
	I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return)	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>	7 <input type="checkbox"/>

ATTACH STATE W-2 COMES HERE	INCOME. See instructions, page 5.	9. Enter your federal adjusted gross income from federal Form 1040, line ??; federal Form 1040A, line ??; or federal Form 1040EZ, line 7. Attach a complete copy of your federal return.	9	IRS 195	00
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ATTACH STATE W-2 COMES HERE	ADDITIONS. See instructions, page 5.	10. Federal net operating loss carryforward included in line 9	10	IRS 355	00
	11. Capital loss carryforward incurred outside the state before becoming an Idaho resident	11	IRS 360	00	
	12. Interest and dividends not taxable under federal law	12	IRS 365	00	
	13. Other additions. Attach explanation.	13	IRS 370	00	
	14. Income and additions. Add lines 9 through 13.	14		00	

ATTACH PAYMENT HERE	SUBTRACTIONS. See instructions, pages 5 through 7.	15. Idaho net operating loss carryforward. Attach Form 56.	15	IRS 375	00
	16. State income tax refund if included in federal income	16	IRS 380	00	
	17. Interest from U.S. Government obligations	17	IRS 385	00	
	18. Insulation of Idaho residence	18	IRS 390	00	
	19. Alternative energy devices. Attach Form 39.	19	IRS 395	00	
	20. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.	20	IRS 400	00	
	21. Retirement benefits deduction. Attach Form 39.	21	IRS 405	00	
	22. Social security and railroad benefits, if included in federal income	22	IRS 410	00	
	23. Technological equipment donation	23	IRS 415	00	
	24. Idaho capital gains deduction. Attach Form CG.	24	IRS 420	00	
	25. Adoption expenses	25	IRS 425	00	
	26. Idaho medical savings account - contributions and interest	26	IRS 430	00	
	27. Other subtractions. Attach Form 39.	27	IRS 435	00	
28. TOTAL SUBTRACTIONS. Add lines 15 through 27.	28		00		

ATTACH PAYMENT HERE	29. TOTAL ADJUSTED INCOME. Subtract line 28 from line 14.	29	IRS 440	00
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Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN

30. TOTAL ADJUSTED INCOME. Amount from line 29.		30	00
TAX COMPUTATION. See instructions, pages 7 and 8.			
31. CHECK	<input type="checkbox"/> a. If age 65 or older <input type="checkbox"/> b. If blind <input type="checkbox"/> c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 37 and 57.	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	
32. Itemized deductions. Attach federal Schedule A. Federal limits apply.	32	IRS 445	00
33. All state and local income taxes included on federal Schedule A, line 5	33	IRS 450	00
34. Subtract line 33 from line 32.	34		00
35. Standard deduction. See instructions, page 7.	35	IRS 455	00
36. Subtract the LARGER of line 34 or 35 from line 30. If less than zero, enter zero.	36		00
37. Multiply \$2750 by the number of exemptions claimed on line 6d. Federal limits apply.	37	IRS 460	00
38. Taxable income. Subtract line 37 from line 36. If less than zero, enter zero.	38	IRS 465	00
39. TAX from tables or rate schedule. See instructions, page 25.	39	IRS 470	00
CREDITS. Limits apply. See instructions, pages 8 and 9.			
40. Income taxes paid to other states.	40	IRS 475	00
Attach Form 39 and a copy of the other state return(s)	41	IRS 480	00
41. Credit for contributions to educational entities	42	IRS 490	00
42. Investment tax credit. Attach Form 49. Earned IRS 485 Allowed	43	IRS 495	00
43. Credit for contributions to youth and rehabilitation facilities	44	IRS 500	00
44. Credit for production equipment using post-consumer waste.	45	IRS 505	00
45. Natural resources conservation credit	46	IRS 510	00
46. Promoter-sponsored event credit	47		00
47. TOTAL CREDITS. Add lines 40 through 46	48		00
48. Subtract line 47 from line 39. If line 47 more than line 39, enter zero.			00
OTHER TAXES. See instructions, page 9.			
49. Special fuels tax due. Attach Form 75.	49	IRS 515	00
50. Sales/Use tax due on mail order and other nontaxed purchases	50	IRS 520	00
51. Tax from recapture of Idaho investment tax credit. Attach Form 49R.	51	IRS 525	00
52. Permanent building fund. Check the box if you are receiving Idaho public assistance payments.	52	IRS 530	10 00
53. TOTAL TAX. Add lines 48 through 52.	53	IRS 535	00
DONATIONS. See instructions, page 10.			
54. I wish to donate to the Nongame Wildlife Conservation Fund.	54	IRS 540	00
55. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	55	IRS 550	00
56. TOTAL TAX PLUS DONATIONS. Add lines 53 through 55.	56		00
PAYMENTS and OTHER CREDITS. See instructions, page 10.			
57. Grocery credit. \$15 per person claimed on line 6d.	57	IRS 555	00
58. Additional grocery credit. \$15 per person 65 or older claimed on line 31a.	58	IRS 560	00
59. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39.	59	IRS 565	00
60. Special fuels tax refund IRS 570 Gasoline tax refund IRS 575 Attach Form 75.	60		00
61. Idaho income tax withheld. Attach Form(s) W-2.	61	IRS 580	00
62. 1999 Form 51 payment(s) and amount applied from 1998 return	62	IRS 585	00
63. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 57 through 62.	63		00
If line 56 is more than line 63, GO TO LINE 64. If line 63 is more than line 56, GO TO LINE 67.			
REFUND or TOTAL DUE. See instructions, pages 10 and 11.			
64. TAX DUE. Subtract line 63 from line 56.	64	IRS 590	00
65. Penalty IRS 595 Interest from the due date IRS 600 Enter total.	65		00
Check the box if the penalty is due to an ineligible withdrawal from an Idaho medical savings account.			
66. TOTAL DUE. Add lines 64 and 65. Make check or money order payable to the Idaho State Tax Commission.	66	IRS 605	00
67. OVERPAID. Line 63 minus lines 56 and 65. This is the amount you overpaid.	67	IRS 610	00
68. REFUND. Amount of line 67 to be refunded to you.	68	IRS 615	00
69. ESTIMATED TAX. Amount of line 67 to be applied to your 2000 estimated tax.	69	IRS 620	00

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____, 2000

Name(s) as shown on return

Social Security Number

PART I: For Form 40 filers. If you are filing Form 43, use PART II on the back of this form.

A. Alternative Energy Device Deduction. See instructions, page 20.

Year Acquired	Type of Device	Total Cost	Percent		
1. 1999		\$	X 40%	=	1
2. 1998		\$	X 20%	=	2
3. 1997		\$	X 20%	=	3
4. 1996		\$	X 20%	=	4
5. Total deduction. Add lines 1 through 4. Enter here and on line 19, Form 40.					5

B. Retirement Benefits Deduction. See instructions, page 20.

1. If single enter \$16,788, or if married filing jointly enter \$25,182.	1		
2. Retirement benefits received under federal Railroad Retirement Act	2	IRS 625	
3. Retirement benefits received under Social Security	3	IRS 630	
4. Balance (line 1 minus lines 2 and 3)	4		
5. Amount of eligible retirement annuity included in federal income	5	IRS 635	
6. Enter the smaller of lines 4 or 5 here and on line 21, Form 40.	6	IRS 640	

C. Other Subtractions. See instructions, pages 20 and 21.

1. Maintaining a home for the aged and/or developmentally disabled	1	IRS 660
2. Idaho lottery winnings, less than \$600 per prize	2	IRS 665
3. Income earned on a reservation by a Native American	3	IRS 670
4. Other subtractions. Identify.	4	IRS 675
5. Total other subtractions. Add lines 1 through 4. Enter on line 27, Form 40.	5	

D. Credit for Income Taxes Paid to Another State. See instructions, page 21.

1. Idaho tax, line 39, Form 40	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income	2		
3. Idaho adjusted income from line 29, Form 40	3		
4. Divide line 2 by line 3. Enter percentage here.	4	%	
5. Multiply line 1 by line 4. Enter amount here.	5		
6. Other state's tax due less its income tax credits	6		
7. Enter the smaller of lines 5 or 6 here and on line 40, Form 40.	7		

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, pages 21 and 22.

- Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
- Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
If you answered YES to either question, complete lines 3 and 4.
- List each family member you are claiming:

Name of Family Member	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmental disability

- Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 59, Form 40.

4

EDITS AND CROSS CHECKS FOR IDAHO FORM 40

The following edit guidelines *MUST* be included in your programs to insure that the Idaho return is correctly processed:

1. Tax Period must equal 12/99.
2. Filing status must equal federal filing status.
3. Number of exemptions (line 6d) must equal federal number of exemptions.
4. Line 9 must equal Federal AGI.
Form 1040 - (line 33)
Form 1040A - (line 18)
Form 1040EZ - (line 4)
5. Line 16 must equal Federal Form 1040 line 10.
6. Line 19 cannot be greater than \$5000.
7. Line 21 must equal Schedule 39 section B line 6.
8. Line 25 cannot be greater than \$3000.
9. Line 26 cannot be greater than \$2401 for filing status 1,4,5.
Line 26 cannot be greater than \$4300 for filing status 2.
10. If line 32 is greater than zero then line 35 must be zero.
11. If line 32 is greater than zero then line 32 must equal line 28 Federal Schedule A.
12. Line 33 must equal line 5 of Federal Schedule A.
13. If line 35 is greater than zero then lines 32 and 33 must equal 0.
14. Line 37 must equal federal exemption amount.
15. Line 40 must = 0
16. Lines 9 through 13 added together minus lines 15 through 27 must equal line 29.
17. Line 38 = (line 29 - ((line 35 + (line 32 - line 33)) + line 37)).
18. For line 41 if filing status = 2, 4 or 5 maximum allowable is 20% of tax (line 39) or a maximum of \$100.

If filing status = 1, maximum allowable is 20% of tax (line 39) or a maximum of \$50.

19. For line 43 if filing status = 2, 4 or 5 maximum allowable is 20% of tax (line 39) or a maximum of \$200.

If filing status = 1, maximum allowable is 20% of tax (line 39) or a maximum of \$100.
20. Line 44 cannot be greater than \$30,000.
21. Line 45 cannot be greater than \$2000.
22. Line 53 must NOT be less than zero.
23. Line 59 must NOT be greater than \$300.
24. Line 61 must equal the total of Idaho Income Tax Withheld from all W-2s.
25. Line 39 calculate per following tax schedule:

RATE SCHEDULE FOR SINGLE TAXPAYERS

If amount on line 38 is			Enter on line 39 the amount over		
	Less than \$	1000	2%		\$
1000	but less than	2000	\$20	+ 4%	1000
2000	"	3000	\$60	+ 4.5%	2000
3000	"	4000	\$105	+ 5.5%	3000
4000	"	5000	\$160	+ 6.5%	4000
5000	"	7500	\$225	+ 7.5%	5000
7500	"	20000	\$412.50	+ 7.8%	7500
	Over	20000	\$1387.50	+ 8.2%	20000

RATE SCHEDULE FOR MARRIED FILING JOINT/QUALIFYING WIDOW(ER)

If amount on line 38 is			Enter on line 39 the amount over		
	Less than \$	2000	2%		\$
2000	but less than	4000	\$40	+ 4%	2000
4000	"	6000	\$120	+ 4.5%	4000
6000	"	8000	\$210	+ 5.5%	6000
8000	"	10000	\$320	+ 6.5%	8000
10000	"	15000	\$450	+ 7.5%	10000
15000	"	40000	\$825	+ 7.8%	15000
	Over	40000	\$2775	+ 8.2%	40000

ELECTRONIC FILING
IDAHO STATE TAX COMMISSION
GENERIC RECORD LAYOUT FOR FORM 43

FIELD	IDENTIFICATION	LENGTH	DESCRIPTION
	Byte Count, Page 1	4	"2397" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
000	Record ID	26	Value "StbbnnnnbbccPG1bssssssss" (nnnn = Form #"0001") (cc = Form Occur. "01") (ssssssss = Prime SSN)
IRS 010	State Code	2	Value "ID"
IRS 011	City Code	2	No Entry
IRS 020	Declaration Control Number	14	Numeric (same as IRS)
IRS 023	Return Sequence Number	16	Numeric
IRS 024	State-Return-Indicator	1	Numeric
IRS 025	State-Return-Flag	1	Numeric
IRS 030	State-Routing Transit Number	9	Numeric
IRS 035	State-Deposit Account Number	17	Numeric
IRS 040	State-Checking Account	1	Alphanumeric Values "X" or " "
IRS 048	State-Savings Account	1	Numeric Values "X" or " "

IRS 049	Online State Return	1	Alphanumeric Value "O" = Online
IRS 050	State Numeric Area	27	Numeric
IDTC	.10 Preparer SSN/PTIN	9	Alphanumeric (byte 01-09)
IDTC	.20 Preparer EIN	9	Numeric (byte 10-18)
IDTC	.30 Preparer ZIP	5	Numeric (byte 19-23)
IDTC	.30 Preparer ZIP+ 4	4	Numeric (byte 24-27)
IRS 052	State Alphanumeric Area	93	Alphanumeric
IDTC	.10 Mailbox ID	5	Alpha (byte 01-05)
IDTC	.20 Preparer Firm Name	35	Alpha (byte 06-40)
IDTC	.30 Preparer Address	30	Alpha (byte 41-70)
IDTC	.40 Preparer City	20	Alpha (byte 71-90)
IDTC	.50 Preparer State	2	Numeric (byte 91-92)
IDTC	.60 Preparer Self-Empl Ind	1	Numeric (byte 93)
IRS 055	Spouse SSN	9	Numeric
IRS 060	Name Line 1	35	Alphanumeric
IDTC	.10 Prime Last Name	32	
IDTC	.20 Suffix	3	
IRS 065	Name Line 2	35	Alphanumeric
IDTC	.10 Spouse Last Name	32	
IDTC	.20 Suffix	3	
IRS 070	Name Line 3	35	Alphanumeric
IDTC	.10 Prime First Name	16	Alpha (byte 01-16)
IDTC	.20 Prime Middle Init.	1	Alpha (byte 17)
IDTC	.30 Spouse First Name	16	Alpha (byte 18-33)
IDTC	.40 Spouse Middle Init.	1	Alpha (byte 34)
		1	NOT USED (byte 35)
IRS 075	Address Line 1	35	Alphanumeric
IDTC	.10 Home Address (no., street)	30	Alphanumeric
		5	NOT USED
IRS 080	Address Line 2	35	NOT USED

IRS 085	City	22	Alphanumeric
IDTC	.10 City	20	Alphanumeric
		2	NOT USED
IRS 090	City Code	5	NO ENTRY
IRS 095	State	2	Alphanumeric
IRS 100	Zip Code	12	Numeric
IDTC	.10 Zip Code	5	Numeric (byte 01-05)
	.20 Zip Code Extension	4	Numeric (byte 06-09)
	.30 Delivery Point Bar Code Loc	3	Numeric (byte 10-12)
IRS 105	County	20	NO ENTRY
IRS 110	County Code	5	NO ENTRY
IRS 115	Telephone Number	12	Alphanumeric <i>Example:</i> 208-334-7569
IRS 150	Federal Filing Status	1	Numeric Valid Codes 1,2,4,5
IRS 155	Total Federal Exemptions	2	Numeric <i>Note:</i> Valid Range 00-99
IRS 160	Wages, Salaries, Tips	12	Optional Entry
IRS 165	Taxable Interest	12	Optional Entry
IRS 170	Tax Exempt Interest	12	Optional Entry
IRS 175	Dividends	12	Optional Entry
IRS 180	State Refund	12	Optional Entry
IRS 185	Taxable Social Security Benefit	12	Optional Entry

IRS 190	Keogh Plan & SEP Deductions	12	Optional Entry
IRS 195 Line #30a	Federal Total Adjusted Income	12	Numeric
IRS 200	Standard/Itemized Deductions	12	Optional Entry
IRS 205	EIC Claimed	12	Optional Entry
IRS 300	Alphanumeric Field 1	80	
IDTC	.010 Software Developer Code	10	Alpha (byte 01-10)
IDTC	.020 Paid Preparer Name	31	Alpha (byte 11-41) 1040 Seq. 1340
IDTC	.030 Preparer Phone #	10	Alpha (byte 42-51)
IDTC	.040 Non Paid Preparer	13	Alpha (byte 52-64) 1040 Seq. 1330
IDTC	.050 Preparer State EIN	16	Alpha (byte 65-80)
IRS 305	Alphanumeric Field 2	80	
IDTC	.060	3	NO ENTRY
IDTC	.070 Label Box	1	Numeric (byte 4) Values: 0 for No 1 for Yes
IDTC Line #6a	.080 Regular Exemption	1	Numeric (byte 5)
IDTC Line #6b	.090 Children Exemptions	2	Numeric (byte 6-7)
IDTC Line #6c	.100 Other Exemptions	2	Numeric (byte 8-9)
IDTC Line #7	.110 Prime Campaign Fund	1	Numeric (byte 10) Values: 0 for No 1 thru 7 for Yes

IDTC Line #8	.120 Spouse Campaign Fund	1	Numeric (byte 11) Values: 0 for No 1 thru 7 for Yes
IDTC Line #45a	.130 Prime Over 65 Indicator	1	Numeric (byte 12) Values: 0 for No 1 for Yes
IDTC Line #45a	.140 Spouse Over 65 Indicator	1	Numeric (byte 13) Values: 0 for No 1 for Yes
IDTC Line #45b	.150 Prime Blind Indicator	1	Numeric (byte 14) Values: 0 for No 1 for Yes
IDTC Line #45b	.160 Spouse Blind Indicator	1	Numeric (byte 15) Values: 0 for No 1 for Yes
IDTC Line #45c	.170 Claimed Dependent Indicator	1	Numeric (byte 16) Values: 0 for No 1 for Yes
IDTC Line #67	.180 DPA Indicator	1	Numeric (byte 17) Values: 0 for No 1 for Yes
IDTC	.190 Required to File Ind (See Instructions)	1	Numeric (byte 18) Values: 0 for No 1 for Yes
IDTC	.200 Penalty MSA Ind	1	Numeric (byte 19) Values: 0 for No 1 for Yes
IDTC SCH 39	.210 Desc. of Other Subtractions SECTION A LINE #10	30	Alphanumeric (byte 20-49)
IDTC	.220 Form Code	1	Alphanumeric (byte 50) Value: "B" for Form 43
IDTC	.230 Prime Months is Idaho	2	Numeric (byte 51-52) Values: 0-12
IDTC	.240 Spouse Months is Idaho	2	Numeric (byte 53-54) Values: 0-12
IDTC	.250 Prime Residency Status	1	Numeric (byte 55) Values: 1-5

IDTC	.260 Spouse Residency Status	1	Numeric (byte 56) Values: 1-5
IRS 310	Alphanumeric Field 3	80	
IRS 315	Alphanumeric Field 4	80	
IRS 320	Alphanumeric Field 5	80	
IRS 350	Numeric Field 1 Amount Remitted	12	NO ENTRY
IRS 355 Line #9	Numeric Field 2 Wages, Salaries, Tips	12	Numeric
IRS 360 Line #10	Numeric Field 3 Interest Income	12	Numeric
IRS 365 Line #11	Numeric Field 4 Dividend Income	12	Numeric
IRS 370 Line #12	Numeric Field 5 Alimony received	12	Numeric
IRS 375 Line #13	Numeric Field 6 Business income or (loss) Federal Schedule C or C-EZ	12	Numeric
IRS 380 Line #14	Numeric Field 7 Capital gains or (loss) Federal Schedule D	12	Numeric
IRS 385 Line #15	Numeric Field 8 Other gains or (losses) Federal Form 4797	12	Numeric
IRS 390 Line #16	Numeric Field 9 IRA Distributions	12	Numeric

IRS 395 Line #17	Numeric Field 10 Pensions and Annuities	12	Numeric
IRS 400 Line #18	Numeric Field 11 Rents, Royalties (etc.) Federal Schedule E	12	Numeric
IRS 405 Line #19	Numeric Field 12 Farm Income or (loss) Federal Schedule F	12	Numeric
IRS 410 Line #20	Numeric Field 13 Unemployment Compensation	12	Numeric
IRS 415 Line #21	Numeric Field 14 Other Income	12	Numeric
IRS 420 Line #23	Numeric Field 15 IRA deductions	12	Numeric
IRS 425 Line #24	Numeric Field 16 Moving expenses Federal Form 3903 or 3903-F	12	Numeric
IRS 430 Line #25	Numeric Field 17 Deduction Self Employment	12	Numeric
IRS 435 Line #26	Numeric Field 18 Penalty on early withdrawal of savings	12	Numeric
IRS 440 Line #27	Numeric Field 19 Deduction on Student Loan Interest/Alimony Paid	12	Numeric
IRS 445 Line #29	Numeric Field 20 Idaho Adjusted Gross Income	12	Numeric
IRS 450 Line #30a	Numeric Field 21 Federal Adjusted Gross Income	12	Numeric

IRS 455 Line #31b	Numeric Field 22 Nontaxable Interest and Dividends	12	Numeric
IRS 460 Line #32b	Numeric Field 23 Other Additions	12	Numeric
❖IRS 465 Line #34b	Numeric Field 24 Idaho NOL Carryforward	12	Numeric
IRS 470 Line #36b	Numeric Field 25 Interest from U.S. Government	12	Numeric
IRS 475 Line #37b	Numeric Field 26 Child/Dependent care	12	Numeric
IRS 480 Line #39b	Numeric Field 27 Idaho Capital Gain Deduction.	12	Numeric
❖IRS 485 Line #40b	Numeric Field 28 Idaho Resident-Active duty military Pay earned outside of Idaho	12	Numeric
❖IRS 490 Line #41b	Numeric Field 29 Idaho Medical Savings Account Contributions and Interest	12	Numeric LIMITATIONS APPLY (\$2,401) Single (\$4,300) Joint
IRS 495 Line #42b	Numeric Field 30 Other Subtractions	12	Numeric
IRS 500 Line #44a	Numeric Field 31 Total adjusted income	12	Numeric
IRS 505 Line #44b	Numeric Field 32 Idaho Total Adjusted Income	12	Numeric
IRS 510 Line #46	Numeric Field 33 Itemized Deductions	12	Numeric

IRS 515 Line #47	Numeric Field 34 State Income Tax in Itemized Deduction	12	Numeric
IRS 520 Line #49	Numeric Field 35 Standard Deduction	12	Numeric
IRS 525 Line #50	Numeric Field 36 Exemptions	12	Numeric
IRS 530 Line #54	Numeric Field 37 Idaho Taxable Income	12	Numeric
IRS 535 Line #55	Numeric Field 38 Tax	12	Numeric
IRS 540 Line #56	Numeric Field 39 Tax Paid Other States	12	NO ENTRY
IRS 545 Line #57	Numeric Field 40 Educational Contributions	12	Numeric LIMITATIONS APPLY (20% of the tax on line 55 or \$50 single, \$100 joint)
IRS 550 Line #58a	Numeric Field 41 Investment Tax Credit Earned	12	Numeric
IRS 555 Line #58b	Numeric Field 42 Investment Tax Credit Allowed	12	Numeric
IRS 560 Line #59	Numeric Field 43 Rehabilitation Contribution	12	Numeric LIMITATIONS APPLY (20% of the tax on line 55, or \$100 single, \$200 joint)
IRS 565 Line #60	Numeric Field 44 Post Consumer Waste credit	12	Numeric LIMITATIONS APPLY (30,000)
IRS 570 Line #61	Numeric Field 45 Natural Resource Conservation credit	12	Numeric LIMITATIONS APPLY (2,000)

❖IRS 575 Line #62	Numeric Field 46 Promoter-Sponsored event credit	12	Numeric
❖IRS 580 Line #64	Numeric Field 47 Special Fuels Tax Due	12	Numeric
IRS 585 Line #65	Numeric Field 48 Sales/Use Tax	12	Numeric
❖IRS 590 Line #66	Numeric Field 49 Tax From Recapture	12	Numeric
IRS 595 Line #67	Numeric Field 50 Permanent Building Fund (See Instructions)	12	Numeric
IRS 600 Line #68	Numeric Field 51 Total Tax	12	Numeric
IRA 605 Line #69	Numeric Field 52 Nongame Wildlife Conservation Fund	12	Numeric
IRS 610	Numeric Field 53	12	No Entry
IRS 615 Line #70	Numeric Field 54 Children's Trust Fund	12	Numeric
IRS 620 Line #72	Numeric Field 55 Grocery Credit	12	Numeric
IRS 625 Line #73	Numeric Field 56 Old age home credit, or developmentally disabled	12	Numeric LIMITATIONS APPLY
❖IRS 630 Line #74a	Numeric Field 57 Special Fuels Tax Refund	12	Numeric

❖IRS 635 Line #74b	Numeric Field 58 Gasoline Tax Refund	12	Numeric
IRS 640 Line #75	Numeric Field 59 Idaho Income Tax Withheld	12	Numeric
IRS 645 Line #76	Numeric Field 60 Form 51 Payments	12	Numeric
IRS 650 Line #78	Numeric Field 61 Tax Due	12	Numeric
IRS 655 Line #79a	Numeric Field 62 Penalty	12	Numeric
IRS 660 Line #79b	Numeric Field 63 Interest	12	Numeric
IRS 665 Line #80	Numeric Field 64 Total Due	12	Numeric
IRS 670 Line #81	Numeric Field 65 Overpaid	12	Numeric
IRS 675 Line #82	Numeric Field 66 Amount to be Refunded	12	Numeric
IRS 680 Line #83	Numeric Field 67 Amount to be Applied to 2000 Taxes	12	Numeric
IRS 685 Sched 39	Numeric Field 68 SECTION A LINE 1A Adoption Expense	12	Numeric
IRS 690 Sched 39	Numeric Field 69 SECTION A LINE 1B Adoption Expense	12	Numeric
❖ IRS 695	Numeric Field 70	12	NO ENTRY
❖ IRS 700	Numeric Field 71	12	NO ENTRY

❖ IRS 705	Numeric Field 72	12	NO ENTRY
❖ IRS 710	Numeric Field 73	12	NO ENTRY
❖ IRS 715	Numeric Field 74	12	NO ENTRY
❖ IRS 720	Numeric Field 75	12	NO ENTRY
IRS 725 Sched 39	Numeric Field 76 SECTION A LINE 2A	12 Home for the aged/disabled	Numeric
IRS 730 Sched 39	Numeric Field 77 SECTION A LINE 2B	12 Home for the aged/disabled	Numeric
IRS 735 Sched 39	Numeric Field 78 SECTION A LINE 3A	12 Idaho Lottery winnings	Numeric
IRS 740 Sched 39	Numeric Field 79 SECTION A LINE 3B	12 Idaho Lottery winnings	Numeric
IRS 745 Sched 39	Numeric Field 80 SECTION A LINE 4B	12 Income earned on reservation	Numeric
IRS 750 Sched 39	Numeric Field 81 SECTION A LINE 5A	12 Workers compensation insurance	Numeric
IRS 755 Sched 39	Numeric Field 82 SECTION A LINE 5B	12 Workers compensation insurance	Numeric
IRS 760 Sched 39	Numeric Field 83 SECTION A LINE 6A	12 Partners and shareholders	Numeric
IRS 765 Sched 39	Numeric Field 84 SECTION A LINE 6B	12 Partners and shareholders	Numeric
IRS 770 Sched 39	Numeric Field 85 SECTION A LINE 7A	12 Insulation of Idaho residence	Numeric

IRS 775 Sched 39	Numeric Field 86 SECTION A LINE 7B	12 Insulation of Idaho residence	Numeric
IRS 780 Sched 39	Numeric Field 87 SECTION A LINE 8A	12 Technological equipment donation	Numeric
IRS 785 Sched 39	Numeric Field 88 SECTION A LINE 8B	12 Technological equipment donation	Numeric
IRS 790 Sched 39	Numeric Field 89 SECTION A LINE 11A	12 Other subtractions	Numeric
IRS 795 Sched 39	Numeric Field 90 SECTION A LINE 11B	12 Other subtractions	Numeric

IRS FIELDS 800 THROUGH 925 ARE OMITTED, AS THERE ARE NO ENTRY FIELDS ON THIS FORM.

IC43991
8-27-99

A R F W M

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____, 2000

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	070.10	070.20	Last name	060	Your Social Security Number	
	If a joint return, spouse's first name and initial			Last name		Spouse's Social Security Number	
		070.30	070.40			055	
	Address (number, street and apartment number)					IMPORTANT! You must enter your SSN(s) above.	
	City, State and Zip Code					Full months in Idaho this year	• Yourself 230 • Spouse 240
	075	085	095	100			

Residency Status	Resident	Idaho Resident on Active Military Duty	Nonresident	Part-Year Resident	Military Nonresident
Check one for yourself and one for your spouse if a joint return.	Yourself <input type="checkbox"/> 250 Spouse 1 <input type="checkbox"/> 260	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

If you and your tax preparer need Idaho income tax forms and instructions mailed to you next year, check the box ☐

FILING STATUS	1 <input type="checkbox"/> Single	EXEMPTIONS	6a <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Enter number of boxes checked	080
	2 <input type="checkbox"/> Married filing joint return (even if only one had income)		Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a.		
	3 <input type="checkbox"/> Married filing separate return		b Number of your dependent children from federal form		
	4 <input type="checkbox"/> Head of household		c Number of other dependents from federal form		
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child		d Add lines 6a, b and c.		
Enter spouse's SSN above IRS 150 and full name here.					

IDAHO ELECTION CAMPAIGN FUND	7. Yourself	American Heritage	Democratic	Libertarian	Natural Law	Reform	Republican	No specific party
I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return)	8. Spouse	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>	7 <input type="checkbox"/>

ATTACH STATE W-2 COPIES HERE	IDAHO INCOME. See instructions, pages 12 and 13.		Idaho Amounts	
	9. Wages, salaries, tips, etc. Attach Form(s) W-2.		9	IRS 355 00
	10. Taxable interest income. Attach federal Schedule B if over \$400.		10	IRS 360 00
	11. Dividend income. Attach federal Schedule B if over \$400.		11	IRS 365 00
	12. Alimony received		12	IRS 370 00
	13. Business income or (loss). Attach federal Schedule C or C-EZ.		13	IRS 375 00
	14. Capital gain or (loss). If required, attach federal Schedule D.		14	IRS 380 00
	15. Other gains or (losses). Attach federal Form 4797.		15	IRS 385 00
	16. IRA distributions (taxable amount)		16	IRS 390 00
	17. Pensions and annuities (taxable amount)		17	IRS 395 00
ATTACH PAYMENT HERE	18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E.		18	IRS 400 00
	19. Farm income or (loss). Attach federal Schedule F.		19	IRS 405 00
	20. Unemployment compensation		20	IRS 410 00
	21. Other income. List type and amount.		21	IRS 415 00
	22. TOTAL INCOME. Add lines 9 through 21.		22	00
	IDAHO ADJUSTMENTS. See instructions, page 13.			
	23. Deductions for IRAs and medical savings accounts		23	IRS 420 00
	24. Moving expenses. Attach federal Form 3903 or 3903-F.		24	IRS 425 00
	25. Deductions for self-employment tax, health insurance and retirement plan		25	IRS 430 00
	26. Penalty on early withdrawal of savings		26	IRS 435 00
27. Deductions for student loan interest and alimony paid		27	IRS 440 00	
28. TOTAL ADJUSTMENTS. Add lines 23 through 27.		28	00	
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22.		29	IRS 445 00	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN

		Column A - Total		Column B - Idaho	
ADDITIONS See pages 13-14	30. Enter amount from federal Form 1040, line 33, 1040A, line 18, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B.	30	IRS 450 00		00
	31. Interest and dividends not taxable under federal law	31	00	IRS 455	00
	32. Other additions. See instructions and attach explanation.	32	00	IRS 460	00
	33. Income after additions. Add lines 30, 31 and 32.	33	00		00
SUBTRACTIONS See pages 14-15	34. Idaho net operating loss carryforward. Attach Form 56.	34	00	IRS 465	00
	35. State income tax refund included in line 30, Column A	35	00		
	36. Interest from U.S. Government obligations	36	00	IRS 470	00
	37. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2	37	00	IRS 475	00
	38. Social security and railroad benefits included in line 30, Column A	38	00		
	39. Idaho capital gains deduction. Attach Form CG.	39	00	IRS 480	00
	40. Idaho resident - Active duty military pay earned outside of Idaho	40	00	IRS 485	00
	41. Idaho medical savings account - contributions and interest	41	00	IRS 490	00
	42. Other subtractions. Attach Form 39.	42	00	IRS 495	00
	43. TOTAL SUBTRACTIONS. Add lines 34 through 42.	43	00		00
	44. TOTAL ADJUSTED INCOME. Subtract line 43 from line 33.	44	IRS 500 00	IRS 505	00
TAX COMPUTATION See pages 15-17	45. CHECK- a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 50 and 72. <input type="checkbox"/>				
	46. Itemized deductions. Attach federal Schedule A. Federal limits apply.	46	IRS 510 00		
	47. All state income taxes included on federal Schedule A, line 5.	47	IRS 515 00		
	48. Subtract line 47 from line 46.	48			00
	49. Standard deduction. See instructions, page 16.	49		IRS 520	00
	50. Multiply \$2750 by the number of exemptions claimed on line 6d. Federal limits apply.	50		IRS 525	00
	51. Add line 50 and the LARGER of line 48 or line 49.	51			00
	52. Idaho percentage. Divide line 44, Column B, by line 44, Column A.	52			%
	53. Multiply amount on line 51 by the percentage on line 52 and enter the result here.	53			00
	54. Idaho taxable income. Subtract line 53 from line 44, Column B.	54		IRS 530	00
	55. TAX from tables or rate schedule. See instructions, page 25.	55		IRS 535	00
CREDITS See page 17	56. Income taxes paid to other states. Attach Form 39 & other state return.	56	IRS 540 00		
	57. Credit for contributions to educational entities	57	IRS 545 00		
	58. Investment tax credit. Attach Form 49. Earned <u>IRS 550</u> Allowed	58	IRS 555 00		
	59. Credit for contributions to youth and rehabilitation facilities	59	IRS 560 00		
	60. Credit for production equipment using post-consumer waste	60	IRS 565 00		
	61. Natural resources conservation credit	61	IRS 570 00		
	62. Promoter-sponsored event credit	62	IRS 575 00		
	63. Line 55 minus lines 56 through 62. If less than zero, enter zero.	63			00
OTHER TAXES See page 18	64. Special fuels tax due. Attach Form 75.	64	IRS 580		00
	65. Sales/Use tax due on mail order and other nontaxed purchases	65	IRS 585		00
	66. Tax from recapture of Idaho investment tax credit. Attach Form 49R.	66	IRS 590		00
	67. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ... <input type="checkbox"/>	67	IRS 595 10		00
	68. TOTAL TAX. Add lines 63 through 67.	68	IRS 600		00
DONATIONS See page 18	69. I wish to donate to the Nongame Wildlife Conservation Fund.	69	IRS 605		00
	70. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	70	IRS 615		00
	71. TOTAL TAX PLUS DONATIONS. Add lines 68 through 70.	71			00
PAYMENTS See pages 18-19	72. Grocery credit. Nonresidents do not qualify. See instructions, page 18.	72	IRS 620		00
	73. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39.	73	IRS 625		00
	74. Special fuels tax refund <u>IRS 630</u> Gasoline tax refund <u>IRS 635</u> Attach Form 75.	74			00
	75. Idaho income tax withheld. Attach Form(s) W-2.	75	IRS 640		00
	76. 1999 Form 51 payment(s) and amount applied from 1998 return	76	IRS 645		00
	77. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 72 through 76.	77			00
	If line 71 is more than line 77, GO TO LINE 78. If line 77 is more than line 71, GO TO LINE 81.				
REFUND / TOTAL DUE See page 19	78. TAX DUE. Subtract line 77 from line 71.	78	IRS 650		00
	79. Penalty <u>IRS 655</u> Interest from the due date <u>IRS 660</u> Enter total	79			00
	Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>				
	80. TOTAL DUE. Add lines 78 and 79.	80	IRS 665		00
	81. OVERPAID. Line 77 minus lines 71 and 79.	81	IRS 670		00
	82. REFUND. Amount of line 81 to be refunded to you.	82	IRS 675		00
83. ESTIMATED TAX. Amount of line 81 to be applied to your 2000 estimated tax.	83	IRS 680		00	

Name(s) as shown on return

Social Security Number

PART II: For Form 43 filers. If you are filing Form 40, use PART I on the front of this form.**A. Other Subtractions. See instructions, pages 22 and 23.**

1. Adoption expenses
2. Maintaining a home for the aged and/or developmentally disabled ..
3. Idaho lottery winnings, less than \$600 per prize
4. Income earned on a reservation by a Native American
5. Worker's compensation insurance
6. Partner's and shareholder's pass-through subtractions
7. Insulation of Idaho residence
8. Technological equipment donation
9. Alternative energy device deduction

Year Acquired	Type of Device	Total Cost	Percent
a. 1999		\$	X 40% =
b. 1998		\$	X 20% =
c. 1997		\$	X 20% =
d. 1996		\$	X 20% =

10. Other subtractions. Identify.

11. Total other subtractions.

Add lines 1 through 10. Enter on line 42, Form 43.

	Column A Total	Column B Idaho
1	IRS 685	IRS 690
2	IRS 725	IRS 730
3	IRS 735	IRS 740
4		IRS 745
5	IRS 750	IRS 755
6	IRS 760	IRS 765
7	IRS 770	IRS 775
8	IRS 780	IRS 785
9		
10		
11	IRS 790	IRS 795

B. Credit for Income Taxes Paid to Another State by Part-Year Residents. See instructions, pages 23 and 24.
Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section C below.

1. Idaho adjusted income from line 44, Column B, Form 43
2. Other state's adjusted income
3. Amount on lines 1 and 2 taxed by both states
4. Idaho tax, line 55, Form 43
5. Divide line 3 by line 1. Enter percentage here.

1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2		
3		
4		
5	%	

6. Multiply line 4 by line 5.

7. Other state's tax due less its income tax credits

8. Divide line 3 by line 2. Enter percentage here.

6	
7	
8	%

9. Multiply line 7 by line 8.

10. Enter the smaller of lines 6 or 9 here and on line 56, Form 43.

9	
10	

C. Credit for Income Taxes Paid to Another State by Idaho Residents on Active Military Duty.
See instructions, page 24.

1. Idaho tax, line 55, Form 43
2. Other state's adjusted income
3. Idaho adjusted income from line 44, Column B, Form 43
4. Divide line 2 by line 3. Enter percentage here.
5. Multiply line 1 by line 4. Enter amount here.
6. Other state's tax due less its income tax credits.
7. Enter the smaller of lines 5 or 6 here and on line 56, Form 43.

1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2		
3		
4	%	
5		
6		
7		

EDITS AND CROSS CHECKS FOR IDAHO FORM 43

The following edit guidelines *MUST* be included in your programs to insure that the Idaho return is correctly processed:

1. Tax Period must equal 12/99.
2. Filing status must equal federal filing status.
3. Number of exemptions (line 6d) must equal federal number of exemptions.
4. Line 39 must equal line 11 of the CG form.
5. Line 41 cannot be greater than \$2401 for filing status 1,4, 5.
Line 41 cannot be greater than \$4300 for filing status 2.
6. If line 46 is greater than zero then line 49 must be zero.
7. If line 46 is greater than zero then line 46 must equal line 28 Federal Schedule A.
8. Line 47 must equal line 5 of Federal Schedule A.
9. If line 49 is greater than zero then line 46 and 47 must equal zero.
10. Line 50 must equal federal exemption amount.
11. Line 35b must = 0
Line 38b must = 0
Line 56 must = 0
12. Line 68 must NOT be less than zero.
13. Line 72 must equal regular exemptions + children exemptions + other exemptions.
See Instructions.
14. For line 57 if filing status = 2,4 or 5 maximum allowable is 20% of tax (line 55) or a maximum of \$100.

If filing status = 1, maximum allowable is 20% of tax (line 55) or a maximum of \$50.
15. For line 59 if filing status = 2,4 or 5 maximum allowable is 20% of tax (line 55) or a maximum of \$200.

If filing status = 1, maximum allowable is 20% of tax (line 55) or a maximum of \$100.
16. Line 73 must NOT be greater than \$300.
17. Line 75 must equal the total of Idaho Tax Withheld from all W-2's.

RATE SCHEDULE FOR SINGLE TAXPAYERS

If amount on line 38 is			Enter on line 39 the amount over		
	Less than \$	1000	2%		\$
1000	but less than	2000	\$20	+ 4%	1000
2000	"	3000	\$60	+ 4.5%	2000
3000	"	4000	\$105	+ 5.5%	3000
4000	"	5000	\$160	+ 6.5%	4000
5000	"	7500	\$225	+ 7.5%	5000
7500	"	20000	\$412.50	+ 7.8%	7500
	Over	20000	\$1387.50	+ 8.2%	20000

RATE SCHEDULE FOR MARRIED FILING JOINT/QUALIFYING WIDOW(ER)

If amount on line 38 is			Enter on line 39 the amount over		
	Less than \$	2000	2%		\$
2000	but less than	4000	\$40	+ 4%	2000
4000	"	6000	\$120	+ 4.5%	4000
6000	"	8000	\$210	+ 5.5%	6000
8000	"	10000	\$320	+ 6.5%	8000
10000	"	15000	\$450	+ 7.5%	10000
15000	"	40000	\$825	+ 7.8%	15000
	Over	40000	\$2775	+ 8.2%	40000

UNFORMATTED RECORDS

If there are Idaho Forms 49, 49C, 49R, 56, 75, 75IMV and/or CG in a return these records must be the first unformatted record, beginning immediately after the header portion of the unformatted record. The complete federal return will be in unformatted record number two (2). If the federal return is very long, it might be necessary to use a third unformatted record. In that case, do not split a form between two unformatted records.

If there are no Idaho Forms 49, 49C, 49R, 56, 75, 75IMV and/or CG, the federal return will be in the first unformatted record, beginning immediately after the header portion of the unformatted record. The complete federal return must include the header portion of pages 1 and 2 for Forms 1040 and 1040A, and of page 1 Form 1040EZ.

Returns can be sent either in fixed-field format or in variable format. However, returns that are transmitted in fixed-field format must have all data in variable format structure within the unformatted records. That can be accomplished by placing all the variable format data inside a fixed-length record.

Only punctuation and symbols that are allowed in the federal return are allowed in the state portion of a return.

FORM 49 IDAHO INVESTMENT TAX CREDIT (IF PRESENT IN THE RETURN)

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
0		Record ID	26	AN
(1)		Form ID	4	Value "ID"
(2)		Form Number	6	Value "ID49"
(3)		Form Occurrence	2	Value "01"
(4)		Page Number	5	Value "PG01"
(5)		Primary SSN	9	N Required Entry
055		Spouse SSN	9	N
060		Name line 1	35	AN Required Entry
		A. Primary last name	32	AN
		B. Primary suffix	3	AN
065		Name line 2	35	AN
		A. Secondary last name	32	AN
		B. Secondary suffix	3	AN
070		Name line 3	35	AN
		A. Primary last name	16	AN
		B. Primary middle name	1	AN
		C. Secondary first name	16	AN
		D. Secondary middle name	1	AN
		E. Filler	1	Blank

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
-----------------	--------------	----------------	--------	-------------

PART I CURRENT YEAR'S CREDIT AVAILABLE

080	1	Amount of qualified investments acquired during the tax year	12	N
085	2	Credit earned. Multiply line 1 by 3%.	12	N
090	3	Pass-through share of credit from a partnership, S corporation, estate or trust.	12	N
095	4	Credit received through unitary sharing.	12	N
100	5	Carryover from prior years investment credit.	12	N
105	6	Credit distributed to partners shareholders or beneficiaries.	12	N
110	7	Credit shared with unitary affiliates.	12	N
115	8	Total credit available, subject to limitation.	12	N

PART II LIMITATION

120	1	Idaho income tax liability.	12	N
125	2	Credit for taxes paid to other states.	12	N
130	3	Subtract line 2 from line 1.	12	N
135	4	Investment tax credit from line 8, Part I.	12	N
140	5	Multiply line 3 by 45%.	12	N
145	6	Enter the smaller of line 4 or line 5.	12	N
150	7	Credit for contributions to education.	12	N
155	8	Total of nonrefundable credits available.	12	N

160	9a	If line 8 is greater than line 3, Subtract line 3 from line 8.	12	N
165	9b	Credit allowed.	12	N
170	10	If line 8 is equal to or less than line 3, enter the amount on line 6. This is the credit allowed.	12	N

IDAHO INVESTMENT TAX CREDIT

1999

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____

Name(s) as shown on return

Social Security Number or EIN

PART I -- CURRENT YEAR'S CREDIT AVAILABLE

1. Amount of qualified investments acquired during the tax year. <i>Attach a complete list.</i>	1	080
2. Credit earned. Multiply line 1 by 3%.	2	085
3. Pass-through share of credit from a partnership, S corporation, estate or trust	3	090
4. Credit received through unitary sharing. <i>Attach a schedule.</i>	4	095
5. Carryover from prior years' investment credit. <i>Attach Form 49C or other schedule.</i>	5	100
6. Credit distributed to partners, shareholders or beneficiaries	6	105
7. Credit shared with unitary affiliates	7	110
8. Total credit available subject to limitation. Add lines 2 through 5 and subtract lines 6 and 7.	8	115

PART II -- LIMITATION

1. Idaho income tax liability. Enter the amount from the appropriate income tax return.	1	120
2. Credit for taxes paid to other states	2	125
3. Subtract line 2 from line 1.	3	130
4. Investment tax credit from line 8, Part I	4	135
5. Multiply line 3 by 45%.	5	140
6. Enter the smaller of line 4 or line 5.	6	145
7. Credit for contributions to educational entities	7	150
8. Total of nonrefundable credits available. Add lines 6 and 7.	8	155
9. If line 8 is greater than line 3:		
a. Subtract line 3 from line 8.	9a	160
b. Credit allowed. Subtract line 9a from line 6. If negative, enter zero.	9b	165
10. If line 8 is equal to or less than line 3, enter the amount on line 6. This is the credit allowed.	10	170

QUALIFYING DEPRECIABLE PROPERTY

Idaho generally follows the definition of qualified property found in the Internal Revenue Code (IRC), Sections 46 and 48 as in effect prior to 1986. The property must have a useful life of three years or more and be property for which you are allowed the deduction for depreciation or amortization in lieu of depreciation. Qualifying property includes the following property used in a trade or business:

- Tangible personal property - machinery and equipment
- Other tangible property - property used as an integral part of manufacturing, production, extraction, or furnishing transportation, communications, or utility services, or research facilities and bulk storage facilities used in connection with those businesses
- Elevators and escalators
- Single purpose agricultural or horticultural structures
- Qualified timber property
- Petroleum storage facilities

NONQUALIFYING PROPERTY

Property that does not qualify includes:

- Buildings and their structural components
- Property used in certain lodging facilities
- The cost of property expensed under Section 179, IRC
- Property subject to 60-month amortization
- Used property not acquired by purchase
- Property that is either nondepreciable or has a useful life of fewer than three years
- The portion of property used for personal use
- Used property in excess of \$150,000
- Horses

Idaho exceptions to IRC Sections 46 and 48

Idaho law specifically excludes the following property from qualifying for the Idaho investment tax credit:

- Property not used in Idaho
- Vehicles under 8,000 pounds gross weight

*** FORM 49C SCHEDULE OF CREDIT CARRYOVERS**

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
175	A-1	Credit earned	12	N
180	A-2	Allowed/used in 1992	12	N
185	A-3	Recaptured in 1992	12	N
190	A-4	Allowed/used in 1993	12	N
195	A-5	Recaptured in 1993	12	N
200	A-6	Allowed/used in 1994	12	N
205	A-7	Recaptured in 1994	12	N
210	A-8	Allowed/used in 1995	12	N
215	A-9	Recaptured in 1995	12	N
220	A-10	Allowed/used in 1996	12	N
225	A-11	Recaptured in 1996	12	N
230	A-12	Allowed/used in 1997	12	N
235	A-13	Recaptured in 1997	12	N
240	A-14	Allowed/used in 1998	12	N
245	A-18	Subtract the total of lines 2 through 16 from line 1.	12	N
250	B-1	Credit earned	12	N
255	B-4	Allowed /used in 1993	12	N
260	B-5	Recaptured in 1993	12	N
265	B-6	Allowed/used in 1994	12	N
270	B-7	Recaptured in 1994	12	N
275	B-8	Allowed in 1995	12	N
280	B-9	Recaptured in 1995	12	N
285	B-10	Allowed in 1996	12	N

290	B-11	Recaptured in 1996	12	N
295	B-12	Allowed in 1997	12	N
300	B-13	Recaptured in 1997	12	N
305	B-14	Allowed/used in 1998	12	N
310	B-15	Recaptured in 1998	12	N
315	B-18	Subtract the total of lines 2 through 16 from line 1.	12	N
320	C-1	Credit earned	12	N
325	C-6	Allowed/used in 1994	12	N
330	C-7	Recaptured in 1994	12	N
335	C-8	Allowed/used in 1995	12	N
340	C-9	Recaptured in 1995	12	N
345	C-10	Allowed/used in 1996	12	N
350	C-11	Recaptured in 1996	12	N
355	C-12	Allowed/used in 1997	12	N
360	C-13	Recaptured in 1997	12	N
365	C-14	Allowed/used in 1998	12	N
370	C-15	Recaptured in 1998	12	N
375	C-16	Recaptured in 1999	12	N
380	C-18	Subtract the total of lines 2 through 16 from line 1.	12	N
385	D-1	Credit earned	12	N
390	D-8	Allowed/used in 1995	12	N
395	D-9	Recaptured in 1995	12	N
400	D-10	Allowed/used in 1996	12	N
405	D-11	Recaptured in 1996	12	N
410	D-12	Allowed/used in 1997	12	N

415	D-13	Recaptured in 1997	12	N
420	D-14	Allowed/used in 1998	12	N
425	D-15	Recaptured in 1998	12	N
430	D-16	Recaptured in 1999	12	N
435	D-18	Subtract the total of lines 2 through 16 from line 1.	12	N
440	E-1	Credit earned	12	N
445	E-10	Allowed/used in 1996	12	N
450	E-11	Recaptured in 1996	12	N
455	E-12	Allowed/used in 1997	12	N
460	E-13	Recaptured in 1997	12	N
465	E-14	Allowed/used in 1998	12	N
470	E-15	Recaptured in 1998	12	N
475	E-16	Recaptured in 1999	12	N
480	E-18	Subtract the total of lines 2 through 16 from line 1.	12	N
485	F-1	Credit earned	12	N
490	F-12	Allowed/used in 1997	12	N
495	F-13	Recaptured in 1997	12	N
500	F-14	Allowed/used in 1998	12	N
505	F-15	Recaptured in 1998	12	N
510	F-16	Recaptured in 1999	12	N
515	F-18	Subtract the total of lines 2 through 16 from line 1.	12	N
520	G-1	Credit earned	12	N
525	G-14	Allowed/used in 1998	12	N
530	G-15	Recaptured in 1998	12	N
535	G-16	Recaptured in 1999	12	N

540	G-18	Subtract the total of lines 2 through 16 from line 1.	12	N
545	G-19	Carryover to 1999	12	N

IDAHO INVESTMENT TAX CREDIT CARRYOVER

1999

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____

Name(s) as shown on return

Social Security Number or EIN

	A 1992	B 1993	C 1994	D 1995	E 1996	F 1997	G 1998
1. Credit earned	175	250	320	385	440	485	520
2. Allowed/used in 1992 ...	180						
3. Recaptured in 1992	185						
4. Allowed/used in 1993 ...	190	255					
5. Recaptured in 1993	195	260					
6. Allowed/used in 1994 ...	200	265	325				
7. Recaptured in 1994	205	270	330				
8. Allowed/used in 1995 ...	210	275	335	390			
9. Recaptured in 1995	215	280	340	395			
10. Allowed/used in 1996 ...	220	285	345	400	445		
11. Recaptured in 1996	225	290	350	405	450		
12. Allowed/used in 1997 ...	230	295	355	410	455	490	
13. Recaptured in 1997	235	300	360	415	460	495	
14. Allowed/used in 1998 ...	240	305	365	420	465	500	525
15. Recaptured in 1998		310	370	425	470	505	530
16. Recaptured in 1999			375	430	475	510	535
17. In each column, add lines 2 through 16.							
18. In each column, subtract line 17 from line 1.	245	315	380	435	480	515	540
19. Carryover to 1999. Total columns A through G, line 18. Carry to line 5, Part I, Form 49.							545

FORM CG IDAHO CAPITAL GAINS DEDUCTION
(IF PRESENT IN THE RETURN)

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
0		Record ID	26	AN
(1)		Form ID	4	Value "ID"
(2)		Form Number	6	Value "IDCG"
(3)		Form Occurrence	2	Value "01"
(4)		Page Number	5	Value "PG01"
(5)		Primary SSN	9	N Required Entry
055		Spouse SSN	9	N
060		Name line 1	35	AN Required Entry
		A. Primary last name	32	AN
		B. Primary suffix	3	AN
065		Name line 2	35	AN
		A. Secondary last name	32	AN
		B. Secondary suffix	3	AN
070		Name line 3	35	AN
		A. Primary last name	16	AN
		B. Primary middle name	1	AN
		C. Secondary first name	16	AN
		D. Secondary middle name	1	AN
		E. Filler	1	Blank

LINE 1. LIST QUALIFYING GAINS AND LOSSES

080	A	Description of property and Idaho location	1	50	AN
085	B	Date acquired (mmddyyyy)		8	N
090	C	Date sold (mmddyyyy)		8	N
095	D	Sales Price		12	N
100	E	Cost or other basis		12	N
105	F	Gain or loss		12	N
110	A	Description of property and Idaho location	2	50	AN
115	B	Date acquired (mmddyyyy)		8	N
120	C	Date sold (mmddyyyy)		8	N

125	D	Sales Price	12	N
130	E	Cost or other basis	12	N
135	F	Gain or loss	12	N
140	A	Description of property and Idaho location 3	50	AN
145	B	Date acquired (mmddyyyy)	8	N
150	C	Date sold (mmddyyyy)	8	N
155	D	Sales Price	12	N
160	E	Cost or other basis	12	N
165	F	Gain or loss	12	N
170	A	Description of property and Idaho location 4	50	AN
175	B	Date acquired (mmddyyyy)	8	N
180	C	Date sold (mmddyyyy)	8	N
185	D	Sales Price	12	N
190	E	Cost or other basis	12	N
195	F	Gain or loss	12	N
200	A	Description of property and Idaho location 5	50	AN
205	B	Date acquired (mmddyyyy)	8	N
210	C	Date sold (mmddyyyy)	8	N
215	D	Sales Price	12	N
220	E	Cost or other basis	12	N
225	F	Gain or loss	12	N
230	A	Description of property and Idaho location 6	50	AN
235	B	Date acquired (mmddyyyy)	8	N
240	C	Date sold (mmddyyyy)	8	N

245	D	Sales Price	12	N
250	E	Cost or other basis	12	N
255	F	Gain or loss	12	N
260	A	Description of property and Idaho location 7	50	AN
265	B	Date acquired (mmddyyyy)	8	N
270	C	Date sold (mmddyyyy)	8	N
275	D	Sales Price	12	N
280	E	Cost or other basis	12	N
285	F	Gain or loss	12	N
290	A	Description of property and Idaho location 8	50	AN
295	B	Date acquired (mmddyyyy)	8	N
300	C	Date sold (mmddyyyy)	8	N
305	D	Sales Price	12	N
310	E	Cost or other basis	12	N
315	F	Gain or loss	12	N
320	2	Qualifying capital gain from sale of personal residence	12	N
325	3	Qualifying capital gain or loss from installment sales	12	N
330	4	Qualifying capital gain or loss from sales of business property	12	N
335	5	Qualifying capital gain or loss from partnership, S corporations, estates or trusts.	12	N
340	6	Net gain or loss - Column F 1, 2 through 5.	12	N
345	7	Qualifying loss Carryover	12	N
350	8	Net gain or loss	12	N

355	9	If line 8 is a gain, multiply line 8 by 60%	12	N
360	10	Net capital gain included in income	12	N
365	11	Enter the smaller of line 9 or 10	12	N

IDAHO CAPITAL GAINS DEDUCTION

1999

(See instructions for qualifying Idaho property.)

TC00091
8-04-99

Name(s) as shown on return

Social Security Number

1. List qualifying capital gains and losses.

a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. Gain or (loss)
080	085	090	095	100	105
110	115	120	125	130	135
140	145	150	155	160	165
170	175	180	185	190	195
200	205	210	215	220	225
230	235	240	245	250	255
260	265	270	275	280	285
290	295	300	305	310	315

2. Qualifying capital gain from sale of personal residence from federal Schedule D	2	320
3. Qualifying capital gain or (loss) from installment sales. Attach federal Form 6252.	3	325
4. Qualifying capital gain or (loss) from sales of business property. Attach federal Form 4797.	4	330
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts	5	335
6. Add amounts in column f of line 1 and lines 2 through 5.	6	340
7. Qualifying capital loss carryover. See instructions.	7	345
8. Net gain or (loss). Subtract line 7 from line 6.	8	350
9. If line 8 is a gain, multiply line 8 by 60%.	9	355
10. Net capital gain included in income. See instructions.	10	360
11. Enter the smaller of line 9 or 10 here and on line 24, Form 40 or line 39, Form 43.	11	365

IDAHO INDIVIDUAL NET OPERATING LOSS COMPUTATION
(IF PRESENT IN THE RETURN)

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
0		Record ID	26	AN
(1)		Form ID	4	Value "ID"
(2)		Form Number	6	Value "ID56"
(3)		Form Occurrence	2	Value "01"
(4)		Page Number	5	Value "PG01"
(5)		Primary SSN	9	N Required Entry
055		Spouse SSN	9	N
060		Name line 1	35	AN Required Entry
		A. Primary last name	32	AN
		B. Primary suffix	3	AN
065		Name line 2	35	AN
		A. Secondary last name	32	AN
		B. Secondary suffix	3	AN
070		Name line 3	35	AN
		A. Primary last name	16	AN
		B. Primary middle name	1	AN
		C. Secondary first name	16	AN
		D. Secondary middle name	1	AN
		E. Filler	1	Blank
PART 1 NET OPERATING LOSS				
080		Loss Year	4	N
085	1	Total Idaho adjusted income (loss) reported on the loss year return	12	N
090	2	Idaho net operating loss carryover	12	N
095	3	Capital losses in excess of capital gains	12	N
100	4	Idaho capital gain deduction	12	N
105	5	Add lines 2, 3, and 4	12	N
110	6	Add lines 1 and 5	12	N
115	7	Casualty losses reported on federal Schedule A, Itemized Deductions	12	N
120	8	Net Operating loss deduction Subtract line 7 from line 6	12	N

125	9	Net Operating loss carryback (see form)	12	N
130	10	Enter the amount from line 7b Column C, Part 2	12	N
135	11	Net Operating loss carryover. Line 8, less line 9, plus line 10. Enter this amount on Line 1, Column A, Part 3	12	N

PART II CARRYBACK

140		Loss Year	4	N
145	A	3rd Preceding Tax Year Ending	4	N
150	1A	Net Operating Loss Carryback	12	N
155	2A	Idaho Adjusted Income	12	N
160	3A	Net Capital Loss Deduction	12	N
165	4A	Idaho Capital Gain Deduction	12	N
170	5A	Casualty Loss Reported of Sched A	12	N
175	6A	Modified Idaho Adjusted Income	12	N
180	7A	Net Operating Loss Available to another year	12	N

If line 6 is equal to or more than
1, your net operating loss has been
absorbed. Enter zero here.

If line 6 is less than line 1, your net
operating loss has not been absorbed.
Subtract line 6 from line 1 and enter
the difference here. Also, enter the
amounts from columns A and B on
line 1 of the next column. Enter the
amount from column C on line 10,
Part I.

185	B	2nd Preceding Tax Year Ending	4	N
190	1B	Net Operating Loss Carryback	12	N
195	2B	Idaho Adjusted Income	12	N

200	3B	Net Capital Loss Deduction	12	N
205	4B	Idaho Capital Gain Deduction	12	N
210	5B	Casualty Loss Reported of Sched A	12	N
215	6B	Modified Idaho Adjusted Income	12	N
220	7B	Net Operating Loss Available to another year	12	N
<p>If line 6 is equal to or more than 1, your net operating loss has been absorbed. Enter zero here.</p> <p>If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter the amounts from columns A and B on line 1 of the next column. Enter the amount from column C on line 10, Part I.</p>				
225	C	1st Preceding Tax Year Ending	4	N
230	1C	Net Operating Loss Carryback	12	N
235	2C	Idaho Adjusted Income	12	N
240	3C	Net Capital Loss Deduction	12	N
245	4C	Idaho Capital Gain Deduction	12	N
250	5C	Casualty Loss Reported of Sched A	12	N
255	6C	Modified Idaho Adjusted Income	12	N
260	7C	Net Operating Loss Available to another year	12	N
<p>If line 6 is equal to or more than 1, your net operating loss has been absorbed. Enter zero here.</p>				

If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter the amounts from columns A and B on line 1 of the next column. Enter the amount from column C on line 10, Part I.

PART III CARRYOVER

265		Loss Year	4	N
270	A	1st Succeeding Tax Year Ending	4	N
275	1A	Net Operating Loss Carryover	12	N
280	2A	Idaho Adjusted Income	12	N
285	3A	Net Capital Loss Deduction	12	N
290	4A	Idaho Capital Gain Deduction	12	N
295	5A	Casualty Loss Reported of Sched A	12	N
300	6A	Modified Idaho Adjusted Income	12	N
305	7A	Net Operating Loss Available to another year	12	N

If line 6 is equal to or more than 1, your net operating loss has been absorbed. Enter zero here.

If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter this amount on line 1 of the next column and apply the loss to the next available year.

310	B	2nd Succeeding Tax Year Ending	4	N
315	1B	Net Operating Loss Carryover	12	N
320	2B	Idaho Adjusted Income	12	N
325	3B	Net Capital Loss Deduction	12	N
330	4B	Idaho Capital Gain Deduction	12	N

335	5B	Casualty Loss Reported of Sched A	12	N
340	6B	Modified Idaho Adjusted Income	12	N
345	7B	Net Operating Loss Available to another year	12	N
<p>If line 6 is equal to or more than 1, your net operating loss has been absorbed. Enter zero here.</p> <p>If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter this amount on line 1 of the next column and apply the loss to the next available year.</p>				
350	C	3rd Succeeding Tax Year Ending	4	N
355	1C	Net Operating Loss Carryover	12	N
360	2C	Idaho Adjusted Income	12	N
365	3C	Net Capital Loss Deduction	12	N
370	4C	Idaho Capital Gain Deduction	12	N
375	5C	Casualty Loss Reported of Sched A	12	N
380	6C	Modified Idaho Adjusted Income	12	N
385	7C	Net Operating Loss Available to another year	12	N
<p>If line 6 is equal to or more than 1, your net operating loss has been absorbed. Enter zero here.</p> <p>If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter this amount on line 1 of the next column and apply the loss to the next available year.</p>				

IDAHO INDIVIDUAL NET OPERATING LOSS COMPUTATION

Name		Social Security Number	
PART I - Use this part to compute your net operating loss. Loss Year <u>080</u>			
1. Total Idaho adjusted income (loss) reported on the loss year return	1	085	
2. Idaho net operating loss carryover	2	090	
3. Capital losses in excess of capital gains	3	095	
4. Idaho capital gain deduction	4	100	
5. Add lines 2, 3 and 4.	5	105	
6. Add lines 1 and 5.	6	110	
7. Casualty losses reported on federal Schedule A, Itemized Deductions	7	115	
8. Net operating loss deduction. Subtract line 7 from line 6.	8	120	
9. Net operating loss carryback. Enter the amount from line 8 but not more than \$100,000. If you elected to forego the carryback, enter -0- here and on line 10.	9	125	
10. Enter the amount from line 7b, column c, Part II. This is the net operating loss carryback not absorbed in the carryback years.	10	130	
11. Net operating loss carryover. Line 8, less line 9, plus line 10. Enter this amount on line 1, column a, Part III.	11	135	

INSTRUCTIONS FOR PART I

Use Part I to compute your net operating loss. Enter the loss year on the line.

Line 1. Enter Idaho adjusted income (loss).

- Form 40 filers: line 29 - 1996, 1997, 1998, 1999
- Form 43 filers: line 46, Column B - 1996
line 44, Column B - 1997, 1998, 1999

Line 2. Enter any operating loss carryover from prior years if included in the amount on line 1.

Line 3. Enter any capital losses in excess of capital gains included in the amount on line 1. For example, a taxpayer reported a \$4,000 capital gain and a \$5,000 capital loss on federal Schedule D. \$1,000 is the amount of capital loss deduction included in Idaho adjusted income (loss).

Line 4. Enter any Idaho capital gain deduction allowed in computing Idaho adjusted income (loss).

Line 5. Add lines 2, 3 and 4 and enter the total on this line.

Line 6. Add lines 1 and 5. A loss on line 1 will be reduced by the amount on line 5. For example, a taxpayer's Idaho adjusted income (loss) is (\$10,000). The taxpayer claimed an Idaho capital gain deduction of \$1,500 (\$1,500 is entered on lines 4 and 5). The taxpayer enters (\$8,500) on line 6.

A loss on line 1 could be eliminated by an amount on line 5. For example, a taxpayer's Idaho adjusted income (loss) is (\$10,000). The taxpayer claimed an Idaho net operating loss carryover of

\$20,000 (\$20,000 is entered on lines 2 and 5). The taxpayer enters \$10,000 on line 6. When the total of lines 1 and 5 on line 6 is a positive amount, no net operating loss exists unless the casualty loss on line 7 creates the loss.

Line 7. Enter any casualty losses reported on federal Schedule A, Itemized Deductions, provided that the property is physically located in Idaho at the time of the casualty. Use federal Form 4684, Section A, to compute the casualty loss(es) deductible on Schedule A.

Form 43 filers will multiply the Idaho percentage from the loss year return by the amount of casualty loss reported on the federal Schedule A for that year to determine the amount to enter on this line. Enter the amount.

Line 8. Idaho net operating loss deduction. Subtract line 7 from line 6. A loss on line 6 will be increased by an amount on line 7. For example, a taxpayer's Idaho adjusted income (loss) is (\$10,000) and he also reports a \$1,500 casualty loss on Schedule A. His net operating loss deduction is (\$11,500). This is the net operating loss deduction that is available for carryback or carryover. Use Part II to determine carryback applications and Part III to determine carryover applications.

Line 9. This is the net operating loss carryback to enter on line 1, column a, Part II. Do not enter more than \$100,000. Complete Part II before entering any amounts on lines 10 and 11.

Line 10. If the net operating loss carryback is not completely absorbed, enter the unabsorbed amount.

Line 11. If you elect to forego the net operating loss carryback, enter the amount from line 8.

APPLICATION OF IDAHO INDIVIDUAL NET OPERATING LOSSES

Name		Social Security Number	
PART II - CARRYBACK Use this part to apply the net operating loss to carryback year(s). Loss Year <u>140</u>			
Complete one column before going to the next column.	a. 3rd preceding tax year ended 19 <u>145</u>	b. 2nd preceding tax year ended 19 <u>185</u>	c. 1st preceding tax year ended 19 <u>225</u>
1. Net operating loss carryback. In column a, enter as a positive number the net operating loss from Part I, line 9. In columns b and c, enter amounts from line 7 below, columns a and b respectively	150	190	230
2. Idaho adjusted income from the tax return (or as previously adjusted) before NOL carryback. If a loss, enter the amount as a negative number	155	195	235
3. Net capital loss deduction claimed on the carryback year return. See federal Schedule D. Enter as a positive number.	160	200	240
4. Idaho capital gain deduction claimed on the carryback year return. Enter as a positive number. See Idaho Form CG	165	205	245
5. Casualty loss reported on Schedule A, Itemized Deductions, and claimed on the carryback year return. Enter as a positive number	170	210	250
6. Modified Idaho adjusted income. Add lines 2, 3, and 4 and subtract line 5. If the total on this line is zero or less, enter -0-	175	215	255
7. Net operating loss available for application to another year: a. If line 6 is equal to or more than line 1, your net operating loss has been absorbed. Enter zero here. b. If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter the amounts from columns a and b on line 1 of the next column. Enter the amount from column c on line 10, Part I.	180	220	260

PART III - CARRYOVER Use this part to apply the net operating loss to carryover year(s). Loss Year <u>265</u>			
Complete one column before going to the next column	a. 1st succeeding tax year ended 19 <u>270</u>	b. 2nd succeeding tax year ended 19 <u>310</u>	c. 3rd succeeding tax year ended 19 <u>350</u>
1. Net operating loss carryover. In column a, enter as a positive number the net operating loss from Part I, line 11. In columns b and c, enter amounts from line 7 below, columns a and b respectively	275	315	355
2. Idaho adjusted income from the tax return before the NOL carryover. If a loss, enter the amount as a negative number.	280	320	360
3. Net capital loss deduction claimed on the carryover year return. See federal Schedule D. Enter as a positive number.	285	325	365
4. Idaho capital gain deduction claimed on the carryover year return. Enter as a positive number. See Idaho Form CG	290	330	370
5. Casualty loss reported on Schedule A, Itemized Deductions, and claimed on the carryover year return. Enter as a positive number	295	335	375
6. Modified Idaho adjusted income. Add lines 2, 3, and 4 and subtract line 5. If the total on this line is zero or less, enter -0-	300	340	380
7. Net operating loss available to apply to another year: a. If line 6 is equal to or more than line 1, your net operating loss has been absorbed. Enter zero here. b. If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter this amount on line 1 of the next column and apply the loss to the next available year.	305	345	385

*** FORM 49R RECAPTURE OF IDAHO INVESTMENT TAX CREDIT**
(IF PRESENT IN THE RETURN)

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
0		Record ID	26	AN
(1)		Form ID	4	Value "ID"
(2)		Form Number	6	Value "ID49R"
(3)		Form Occurrence	2	Value "01"
(4)		Page Number	5	Value "PG01"
(5)		Primary SSN	9	N Required Entry
055		Spouse SSN	9	N
060		Name line 1	35	AN Required Entry
		A. Primary last name	32	AN
		B. Primary suffix	3	AN
065		Name line 2	35	AN
		A. Secondary last name	32	AN
		B. Secondary suffix	3	AN
070		Name line 3	35	AN
		A. Primary last name	16	AN
		B. Primary middle name	1	AN
		C. Secondary first name	16	AN
		D. Secondary middle name	1	AN
		E. Filler	1	Blank

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
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PART 1 PROPERTY ITC

080	A	Property Description	50	AN
085	B	Property Description	50	AN
090	C	Property Description	50	AN
095	D	Property Description	50	AN
100	E	Property Description	50	AN

PART 2 ORIGINAL ITC

105	1-A	Date property was placed in service (Format MMDDYYYY)	8	N
110	2-A	Cost or other basis	12	N
115	3-A	Credit percentage 3%	12	N
120	4-A	Original credit. Line 2 X line 3	12	N
125	5-A	Date property ceased to qualify	8	N
130	6-A	Number of full years between the date on line 1 and the date on line 5	2	N
135	7-A	Percentage from Table	12	N
140	8-A	Tentative recapture tax Line 4 X Line 7	12	N
145	1-B	Date property was placed in service (Format MMDDYYYY)	8	N
150	2-B	Cost or other basis	12	N
155	3-B	Credit percentage 3%	12	N
160	4-B	Original credit. Line 2 X line 3	12	N
165	5-B	Date property ceased to qualify	8	N
170	6-B	Number of full years between the date on line 1 and the date on line 5	2	N
175	7-B	Percentage from Table	12	N
180	8-B	Tentative recapture tax Line 4 X Line 7	12	N
185	1-C	Date property was placed in service (Format MMDDYYYY)	8	N
190	2-C	Cost or other basis	12	N
195	3-C	Credit percentage 3%	12	N
200	4-C	Original credit. Line 2 X line 3	12	N
205	5-C	Date property ceased to qualify	8	N

210	6-C	Number of full years between the date on line 1 and the date on line 5	2	N
215	7-C	Percentage from Table	12	N
220	8-C	Tentative recapture tax Line 4 X Line 7	12	N
225	1-D	Date property was placed in service (Format MMDDYYYY)	8	N
230	2-D	Cost or other basis	12	N
235	3-D	Credit percentage 3%	12	N
240	4-D	Original credit. Line 2 X line 3	12	N
245	5-D	Date property ceased to qualify	8	N
250	6-D	Number of full years between the date on line 1 and the date on line 5	2	N
255	7-D	Percentage from Table	12	N
260	8-D	Tentative recapture tax Line 4 X Line 7	12	N
265	1-E	Date property was placed in service (Format MMDDYYYY)	8	N
270	2-E	Cost or other basis	12	N
275	3-E	Credit percentage 3%	12	N
280	4-E	Original credit. Line 2 X line 3	12	N
285	5-E	Date property ceased to qualify	8	N
290	6-E	Number of full years between the date on Line 1 and the date on Line 5	2	N
295	7-E	Percentage from Table	12	N
300	8-E	Tentative recapture tax Line 4 X Line 7	12	N
305	9	Add line 8, Column A through E	12	N
310	10	Pass through of credit	12	N
315	11	Add Lines 9 and 10	12	N

320	12	Enter credit from Line 4 (see form)	12	N
325	13	Recapture of investment tax credit. Enter on Line 51, Form 40 or on Line 66 Form 43	12	N

FORM 49R **RECAPTURE OF IDAHO INVESTMENT TAX CREDIT**
 TC49R91
 6-24-99

For the year January 1 - December 31, _____, or fiscal year beginning _____, ending _____
 Name(s) as shown on return _____ Social Security Number or EIN _____

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO INVESTMENT TAX CREDIT PROPERTY

Properties	Property Description
A	080
B	085
C	090
D	095
E	100

PART II -- ORIGINAL IDAHO INVESTMENT TAX CREDIT

	Properties				
	A	B	C	D	E
1. Date property was placed in service	105	145	185	225	265
2. Cost or other basis	110	150	190	230	270
3. Credit percentage	115 3%	155 3%	195 3%	235 3%	275 3%
4. Original credit. Line 2 times line 3.	120	160	200	240	280
5. Date property ceased to qualify	125	165	205	245	285
6. Number of full years between the date on line 1 and the date on line 5	130	170	210	250	290

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table, page 2	135	175	215	255	295
8. Tentative recapture tax. Line 4 times line 7.	140	180	220	260	300
9. Add line 8, columns A through E.					305
10. Pass-through of credit recapture from S corporations, partnerships, estates or trusts					310
11. Add lines 9 and 10.					315
12. Enter the portion of original credit on line 4 not used to offset tax in any year. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover.					320
13. Recapture of investment tax credit. Subtract line 12 from line 11. Enter here and on the proper line of your tax return. Do not use this amount to reduce current year's investment tax credit computed on Form 49.					325

*** FORM 75 IDAHO FUELS USE REPORT**
(IF PRESENT IN THE RETURN)

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
0		Record ID	26	AN
(1)		Form ID	4	Value "ID"
(2)		Form Number	6	Value "ID75"
(3)		Form Occurrence	2	Value "01"
(4)		Page Number	5	Value "PG01"
(5)		Primary SSN	9	N Required Entry
055		Spouse SSN	9	N
060		Name line 1	35	AN Required Entry
		A. Primary last name	32	AN
		B. Primary suffix	3	AN
065		Name line 2	35	AN
		A. Secondary last name	32	AN
		B. Secondary suffix	3	AN
070		Name line 3	35	AN
		A. Primary last name	16	AN
		B. Primary middle name	1	AN
		C. Secondary first name	16	AN
		D. Secondary middle name	1	AN
		E. Filler	1	Blank

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
080		Federal Employer Identification Number	9	N
085		Period Beginning (format MMDDYYYY)	8	N
090		Period Ending (format MMDDYYYY)	8	N
095	1	Refrigeration Unit Indicator	1	N
			Values: 0 for No 1 for Yes	
100	2	IFTA Off Load Indicator	NO ENTRY	
105	3	Intrastate Off Highway Indicator	1	N
			Values: 0 for No 1 for Yes	

110	4	Intrastate Off Load Indicator	1 Values: 0 for No 1 for Yes	N
115	5	Government Vehicle Indicator	1 Values: 0 for No 1 for Yes	N
120	6	Unlicensed Equipment Diesel Indicator	1 Values: 0 for No 1 for Yes	N
125	7	Other Diesel Indicator	1 Values: 0 for No 1 for Yes	N
130	8	Stationary Engines Indicator	1 Values: 0 for No 1 for Yes	N
135	9	Aircraft Indicator	1 Values: 0 for No 1 for Yes	N
140	10	Unlicensed Equipment Gas Indicator	1 Values: 0 for No 1 for Yes	N
145	11	Other Gas Indicator	1 Values: 0 for No 1 for Yes	N
150	12	Transfer Fee Indicator	NO ENTRY	
155		Unlicensed/Other Gas Description	50	AN
160		Unlicensed/Other Diesel Description	50	AN
165	1-A	Nontaxable Gallons Gas	12	N
170	1-B	Nontaxable Gallons Av Gas	12	N
175	1-C	Nontaxable Gallons Jet	12	N
180	1-D	Nontaxable Gallons Undyed Diesel	12	N
185	1-E	Nontaxable Gallons Propane	12	N
190	1-F	Nontaxable Gallons Natural Gas	12	N
195	3-A	Tax Refund Gas	12	N
200	3-B	Tax Refund Av Gas	12	N

205	3-C	Tax Refund Jet	12	N
210	3-D	Tax Refund Undyed Diesel	12	N
215	3-E	Tax Refund Propane	12	N
220	3-F	Tax Refund Natural Gas	12	N
225	4-A	Gasoline Tax Refund Enter on Line 60A Form 40 Enter on Line 74A Form 43	12	N
230	5-A	Special Fuels Tax Refund Enter on Line 60B Form 40 Enter on Line 74B Form 43	12	N
235	6-A	Taxable Gallons Gas	12	N
240	6-B	Taxable Gallons Av Gas	12	N
245	6-C	Taxable Gallons Jet	12	N
250	6-D	Taxable Gallons Undyed Diesel	12	N
255	6-E	Taxable Gallons Propane	12	N
260	6-F	Taxable Gallons Natural Gas	12	N
265	8-A	Tax Due Gas	12	N
270	8-B	Tax Due Av Gas	12	N
275	8-C	Tax Due Jet	12	N
280	8-D	Tax Due Undyed Diesel	12	N
285	8-E	Tax Due Propane	12	N
290	8-F	Tax Due Natural Gas	12	N
295	9-A	Transfer Fee	NO ENTRY	
300	10-A	Gasoline Tax Due	12	N
305	11-A	Special Fuels Tax Due Enter Total of Gasoline Tax Due and Special Fuels Tax Due, on Line 49 Form 40, or Line 64 Form 43	12	N
310	12	Refund	NO ENTRY	
315	13	Tax Due	NO ENTRY	

IDAHO FUELS USE REPORT

		E.C.	R.C.	Name Control			M	W
PLEASE PRINT OR TYPE	Name				DBA			
	Address				Social Security Number			
	City, State and Zip Code				Federal Employer Identification Number 080			

Section I. FILING PERIOD beginning 085, 19, and ending 090, 19

If you have already claimed a refund of this tax from the Tax Commission on another form, do not complete this form.

Section II. Mark the box(es) below that best describe(s) your nontaxable use(s) to claim a refund of fuels taxes.

TAX-PAID DIESEL used in

1. ☐ Refrigeration unit with separate tank 095
2. ☐ IFTA off-loading allowance (attach Form 75-IC) 100
3. ☐ Intrastate motor vehicles off-highway miles 105
(attach Form 75-IMV)
4. ☐ Intrastate motor vehicles off-loading allowance 110
(attach Form 75-IMV)
5. ☐ Federal, state, and local government motor vehicles 115
6. ☐ Unlicensed equipment (you must list type below) 120
7. ☐ Other (describe below) 125

160

*TAX-PAID GASOLINE used in

8. ☐ Stationary engines 130
9. ☐ Aircraft (see instructions) 135
10. ☐ Unlicensed equipment (you must list type below) 140
11. ☐ Other (describe below) 145

155

* Any GASOLINE used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

TRANSFER FEE

- 12.
- ☐
- Qualified Consumer (attach Form 75-QC)

Section III. REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas
1. Nontaxable gallons (whole gallons)	165	170	175	180	185	190
2. Tax rate	.25	.055	.045	.25	.181	.197
3. Tax refund	106	200	206	210	216	220
4. Gasoline tax refund. Add line 3, columns A, B & C.	225					
5. Special fuels tax refund. Add line 3, columns D, E & F.	230					

Section IV. TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel	E Propane	F Nat Gas
6. Taxable gallons (whole gallons)	235	240	245	250	255	260
7. Tax rate	.25	.055	.045	.25	.181	.197
8. Tax due	265	270	275	280	285	290
9. Transfer fee						
10. Gasoline tax due. Add line 8, columns A, B & C.	300					
11. Special fuels tax due. Add line 8, columns D, E & F & line 9.	305					

DO NOT complete lines 12 and 13 if attaching Form 75 to your Idaho Income Tax Return.

12. Refund. If the total of lines 4 and 5 is larger than the total of lines 10 and 11, enter the difference.

13. Tax Due. If the total of lines 4 and 5 is smaller than the total of lines 10 and 11, enter the difference.

Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

SIGN HERE	Authorized signature	Date	Paid preparer's signature	Preparer's EIN or SSN
	Title	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 36, Boise, ID 83722 - 0036

*** FORM 75-IMV IDAHO FUELS TAX REFUND WORKSHEET**
(IF PRESENT IN THE RETURN)

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
0		Record ID	26	AN
(1)		Form ID	4	Value "ID"
(2)		Form Number	6	Value "ID75IMV"
(3)		Form Occurrence	2	Value "01"
(4)		Page Number	5	Value "PG01"
(5)		Primary SSN	9	N Required Entry
055		Spouse SSN	9	N
060		Name line 1	35	AN Required Entry
		A. Primary last name	32	AN
		B. Primary suffix	3	AN
065		Name line 2	35	AN
		A. Secondary last name	32	AN
		B. Secondary suffix	3	AN
070		Name line 3	35	AN
		A. Primary last name	16	AN
		B. Primary middle name	1	AN
		C. Secondary first name	16	AN
		D. Secondary middle name	1	AN
		E. Filler	1	Blank

FIELD NUMBER	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
080		DBA (If different than Taxpayer Name)	35	AN
085		Federal Employer Identification Number	9	N
090		Diesel Tax Type Indicator	1	N
			Values: 0 for No 1 for Yes	
095		Propane Tax Type Indicator	1	N
			Values: 0 for No 1 for Yes	
100		Natural Gas Tax Type Indicator	1	N
			Values: 0 for No 1 for Yes	
105	1	Total Miles	12	N
110	2	Total Fuel Consumed	12	N

115	3	Fuel Used In Offloading Allowance	12	N
120	4	Net Gallons Consumed	12	N
125	5-C	Calculated MPG	12	N
130	5-S	Standard or Statutory MGP	12	N
135	6-C	Total Taxable Miles (Calculated)	12	N
140	6-S	Total Taxable Miles (Standard)	12	N
145	7-C	Total Gallons Used on Taxable Roads	12	N
150	7-S	Total Gallons Used on Taxable Roads	12	N
155	8-C	Tax Paid Gallons (Calculated)	12	N
160	8-S	Tax Paid Gallons (Standard)	12	N
165	9-C	Nontaxable Gallons (Calculated)	12	N
170	9-S	Nontaxable Gallons (Standard)	12	N
175	1	Units Used in Offloading	12	N
180	2	Credit Allowed per Unit	12	N
185	3	Gallons in Fuel Supply Tank	12	N
190	1	Gallons in Fuel Supply Tank	12	N
195	2	Offloading Percentage	12	N
200	3	Gallons Used in Offloading	12	N

IDAHO FUELS TAX REFUND WORKSHEET

INTRASTATE MOTOR VEHICLES

Name / DBA	080	SSN / EIN	085
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You may use this worksheet to calculate your refund of the special fuels tax if you use special fuels in:

- 1) Motor vehicles on nontaxable roads
- 2) A motor vehicle's power-take-off unit

FUEL TAX TYPE (check one):

- ☐ DIESEL 090
☐ PROPANE 095
☐ NATURAL GAS 100

	CALCULATED MPG	STANDARD OR STATUTORY MPG
1. Total miles	105	
2. Total Fuel Consumed	110	
3. Less: Fuel Used In Off-loading Allowance (see below)	115	
4. Net Gallons Consumed	120	
5. Calculated, Standard or Statutory MPG	125	130
6. Total Taxable Miles	135	140
7. Total Gallons of Fuel Used on Taxable Roads ..	145	150
8. Tax Paid Gallons	155	160
9. Nontaxable Gallons	165	170

INTRASTATE MOTOR VEHICLE OFF-LOADING ALLOWANCE CALCULATION

1. Number of units* used in off-loading process 175
 2. Credit allowed per unit (See Idaho Motor Fuels Tax Rules) 180
 3. Gallons used in off-loading process (Multiply line 1 by line 2) 185
- (Carry to line 3 of Idaho Fuels Tax Refund Worksheet, Form 75-IMV)

OR

1. Number of gallons placed into the fuel supply tank (from line 2 of the Idaho Fuels Tax Refund Worksheet) 190
 2. Tax Commission approved off-loading percentage 195
 3. Gallons used in off-loading process (Multiply line 1 by line 2) 200
- (Carry to line 3 of Idaho Fuels Tax Refund Worksheet, Form 75-IMV)

*Units may include hours, gallons, tons, or yards as specified in the Idaho Motor Fuels Tax Rules for each allowance. Use separate worksheet for each process that has a different unit of measure.

